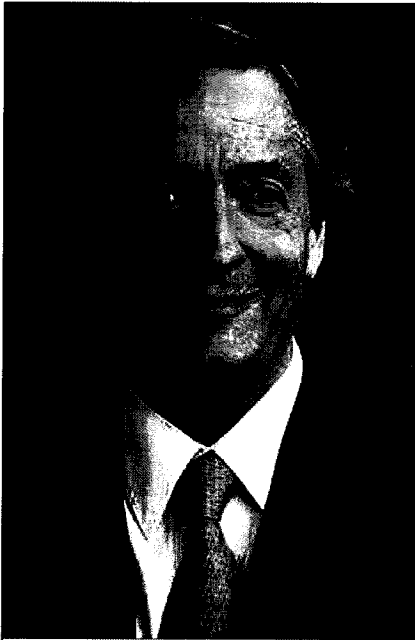


# EXHIBIT “H”

EXHIBIT “H”

## Néstor Kirchner



Néstor Kirchner.

Torsten Leukert—Vario Images GmbH & Co.KG/Alamy

**Néstor Kirchner**, in full **Néstor Carlos Kirchner** (born February 25, 1950, Río Gallegos, Santa Cruz, Argentina—died October 27, 2010, El Calafate), Argentine lawyer and politician, who was president of Argentina from 2003 to 2007.

Kirchner studied law at the National University of La Plata, where he was a member of the Peronist Youth organization. In 1975 he married Cristina Fernández, a fellow law student. Following their graduation in 1976, the couple returned to Santa Cruz, where they established a successful law practice in the late 1970s. During the country's military dictatorship (1976–83), Kirchner was briefly imprisoned for his political beliefs. In 1987 he was elected mayor of Río Gallegos, and in 1991 he was elected to the first of three consecutive four-year terms as governor of Santa Cruz. The considerable oil reserves in Santa Cruz, combined with the province's small population, allowed Kirchner a measure of independence from the national government. He was also frequently critical of the administration of Pres. Carlos Menem.

Largely unknown outside his home province, Kirchner decided to seek the presidency in 2003. Although at first his candidacy was not taken seriously by most observers, he ran a skillful campaign and received the strong endorsement of outgoing Pres. Eduardo Duhalde, who was a key figure in the Peronist party (formally the Justicialist Party [Partido Justicialista; PJ]). In the first round of voting in April 2003, he finished a close second to former president Menem. Shortly before the scheduled runoff, however, Menem—trailing Kirchner by a wide margin in opinion polls—withdrawed his candidacy, and Kirchner became president-elect by default. A week later Kirchner was sworn in as president.

Once in office, Kirchner consolidated his power by taking actions that were popular with the general public. He forced top military officials to retire, annulled legislation prohibiting the extradition of military officers accused of human rights abuses (dating to the 1976–83 military dictatorship), and attacked unpopular institutions such as the Supreme Court and the privately run utility companies. In September 2003 he helped negotiate a debt-restructuring deal with the International Monetary Fund (IMF) after the country defaulted on a \$2.9 billion loan.

Kirchner's economic policies—including his decision to devalue the Argentine peso—brought economic growth, and in legislative elections in October 2005 his faction of the Peronist party gained strength in both houses of the legislature. In one closely watched Senate race in Buenos Aires province, Kirchner's wife, Cristina Fernández de Kirchner, easily defeated the wife of former president Duhalde (with whom Kirchner was having a leadership struggle), confirming Kirchner's emergence as the undisputed leader of the Peronists. In December 2005 Kirchner ordered the treasury to repay Argentina's nearly \$10 billion debt to the IMF, a small but significant symbolic gesture showing that he was moving Argentina away from reliance on the IMF and attempting to forge alliances with other populist leaders in Latin America. Despite Kirchner's popularity and his success in reviving Argentina's economy, during his last year in office his administration was tainted by corruption scandals, an energy crisis, and high inflation.

Kirchner chose not to seek a second presidential term and announced his support for his wife, Fernández de Kirchner, as the Peronist party presidential candidate in the 2007 elections. She won the election by a significant margin to become Argentina's first elected female president. In April 2008 Néstor Kirchner became the new leader of the Peronist party. He ran for a seat in the Chamber of Deputies, the lower house of the National Congress, in the June 2009 early legislative elections but came in second place behind congressman and millionaire Francisco de Narváez, a dissident Peronist. Reflecting the Kirchners' declining popularity, their Peronist party also lost power in both houses of Congress. The day after his defeat Kirchner officially resigned as leader of the party. Under Argentina's proportional representation system, however, Kirchner still qualified for a seat in the Chamber of Deputies, and he was sworn in for a four-year term in December 2009. He also was elected secretary-general of UNASUR, a South American organization dedicated to regional integration, in May 2010, and he took office later that year. Having undergone arterial surgery twice in 2010, Kirchner died of a heart attack in October.

### Table of Contents

- Introduction
- Year in Review Links

3/27/2014

Néstor Kirchner (president of Argentina) -- Britannica Online Encyclopedia



Néstor Kirchner, 2005.

AP

"Néstor Kirchner". *Encyclopædia Britannica. Encyclopædia Britannica Online.*  
Encyclopædia Britannica Inc., 2014. Web. 27 Mar. 2014.  
<<http://www.britannica.com/EBchecked/topic/914332/Nestor-Kirchner>>.

# EXHIBIT “I”

EXHIBIT “I”

Official Gazette of the Republic of Argentina

Buenos Aires, Friday May 16, 2003

No. 30,151

[p. 2 left-hand section excerpted.]

[...]

AUSTRAL CONSTRUCCIONES

CORPORATION

By written notification no. 235, 4/8/2003, Reg. 289 City of Buenos Aires, company was established: 1) Sergio Leonardo Gotti, Argentinean, 10/13/1968, single, ID no. 20.434.039, Tax ID no. 20-20434039-1, entrepreneur, Algorta 764, Rio Gallegos, Santa Cruz Prov ; Guido Santiago Blondeau, Argentinean, 6/19/1968, single, ID no. 20.350.102, Tax ID no. 20-20350102-2, entrepreneur, 9 de Julio 427, Rio Gallegos, Prov. de Santa Cruz; and Lázaro Antonio Báez, Argentinean, 2/11/1956, married, ID no. 11.309.991, Tax ID no. 20-11309991-8, entrepreneur, Villarino 126, Rio Gallegos, Prov. Santa Cruz. 4) Pasaje Carabelas 241 5th Floor, City of Buenos Aires 5) 1. Real estate construction, and implementation of engineering and architectural works in general, both public and private 2. Purchase, sale, brokerage, management and operation of real property, themselves or others. 3. Self funding of the operations covered by this article, or unsecured, short or long term business capital contributions made to or in the process of implementation, participation in companies of any nature through the creation of joint stock companies, groups of business cooperation, mixed companies, joint ventures, partnerships, and any type of association under existing legislation and which company can participate; cash loans with or without collateral, with or without the creation and transfer of property rights, and in general trading of securities, shares, securities and credit roles in any of the systems or procedures created or to be created. Excluded are operations covered under the Financial Institutions Act. 6) 99 years 7) 12,000. Directorate: One to five owners, and equal or smaller number of alternates for one year. President: Sergio Leonardo Gotti and Alternate Director: Diego Santiago Blondeau. The receivership may be dispensed with. 9) President. 10) 30.06

Proxy - Sergio A. Ragonesi

N ° 22,385

[...]



# BOLETIN OFICIAL

## de la República Argentina



Buenos Aires, viernes 16 de mayo de 2003

AÑO CXI

Nº 30.151

\$ 1,00

## Segunda Sección

### 1. CONTRATOS SOBRE PERSONAS JURÍDICAS

### 2. CONVOCATORIAS Y AVISOS COMERCIALES

### 3. EDICTOS JUDICIALES

### 4. PARTIDOS POLÍTICOS

### 5. INFORMACIÓN Y CULTURA

#### 1. Contratos sobre Personas Jurídicas

##### 1.1. SOCIEDADES ANONIMAS

###### A C TOTAL

###### SOCIEDAD ANONIMA

Por Esc. del 28-04-2003, "A C TOTAL SOCIEDAD ANONIMA" cambió su denominación por A. C. COMERCIALIZADORA SOCIEDAD ANONIMA. Se modificó el art. 1º del estatuto.

Escritura - Yolanda N. B. de Nechevenco Nº 51.347

###### ACTIVE CONSULTING

###### SOCIEDAD ANONIMA

Comunica: Que la sociedad se constituyó por escritura pública de fecha 06-05-2003, cuyos socios son: Carlos Alberto Leone argentino, casado, ingeniero electrónico, nacido el 13-10-1942, con L.E. Nº 6.900.238, CUIT Nº 20-06900238-3, domiciliado en Avda. Figueroa Alcorta 3478, Piso 9º, Depto. "B", Capital Federal; y Guilianna Rebecca Rondón Gonzales, española, divorciada, consultora, nacida el 18-05-1964, con Pasaporte Español Nº A-5142096700, C.D.I. Nº 27-60306252-9, domiciliada en calle General Paz 450, Piso 11º, Depto. "D", Capital Federal. Plazo de duración: 99 años a contar desde su inscripción. Sede Social: calle Viamonte 1145, Piso 6º, Depto. "B", Capital Federal. Capital Social: \$ 12.000, representado por 1200 acciones ordinarias, nominativas no endosables, con derecho a un voto por acción y de \$ 10 valor nominal cada una. Objeto: a) Representaciones y Mandatos: mediante el ejercicio de representaciones, mandatos, comisiones, licencias, franquicias, consignaciones y/o tercerizaciones, servicios de consultoría a empresas, explotación de marcas, patentes y diseños industriales, a través de licencias y/o contratos de regalías de todo tipo en el país y en el exterior; b) Inmobiliaria: mediante la compra, venta, permuta, locación y explotación de todo tipo de bienes inmuebles, urbanos o rurales; el fraccionamiento de tierras y posterior loteo de parcelas destinadas a viviendas, urbanizaciones, clubes de campo y parques industriales, con fines de explotación, renta o enajenación. Podrá inclusive realizar todas las operaciones sobre inmuebles comprendidas en el régimen de propiedad horizontal. c) Financiera: mediante préstamos con o sin garantía, a corto y largo plazo; aportes de capitales a sociedades por acciones, constituidas o a constituirse, participar en sociedades de garantía recíproca; así como la compra y venta de acciones, bonos y toda clase de valores mobiliarios y papeles de crédito, compra y venta de moneda extranjera incluyendo ar-

bitraje entre monedas extranjeras. Exceptuándose las operaciones comprendidas en la Ley de Entidades Financieras o cualesquiera otras en la que se requiera el concurso del ahorro público y d) Exportadora e Importadora: Mediante la exportación e importación de todo tipo de bienes y servicios, pudiendo realizar todo tipo de operaciones de comercio internacional. Administración: A cargo de un directorio compuesto por un mínimo de 1 y un máximo de 3 miembros titulares según lo determine la asamblea, con mandato por 3 ejercicios. Se designa como único Director Titular y Presidente al señor Carlos Alberto Leone y como Directora Suplente a la Sra. Guilianna Rebecca Rondón Gonzales. Fiscalización: Se prescinde de la sindicatura. Representación Legal: a cargo del Presidente. Fecha de Cierre del Ejercicio: 31 de diciembre de cada año.

Escritura - Alberto Diego Mc Lean (h.) Nº 22.312

###### AEROMAR BURSATIL SOCIEDAD DE BOLSA

###### SOCIEDAD ANONIMA

Comunica que por Asamblea General Extraordinaria del 10-4-03, aumentó el capital a la suma de \$ 2.000.000 y reformó al Art. 5º del Estatuto Social.

Autorizado - Carlos Alberto Vadell Nº 51.358

###### AMERICAN PACKS

###### SOCIEDAD ANONIMA

Const. por Esc. 75 F. 166 Reg. 1789 Cap. 8-5-03 Socios: Marcela Fabiana Spinelli nac. 16/10/70, DNI. 21.728.403, José Cubes 3107 3º 11 Cap.; María Lucía Cubilla nac. 18/3/84, DNI. 30.833.139, Juramento 3170, 5 B, Cap., ambas arg., y sots., Dur.: 99 años. Obj.: realizar por sí o por 3º o a 3º: comercial y de mandatos: la imp. y exp. de toda clase de mercaderías, esp. equipos destinados a la informática; inversión de bienes muebles, inmuebles y otros valores y obligaciones de toda índole. Al efecto podrá adq., comprar, poseer, vender y tomar y dar en arrendamiento, usufructuar, administrar, tomar y dar en depósito, negociar con toda clase de mercaderías, art. de comercio, valores, acciones, bonos, docum. negociables, sean o no transmisibles por endoso o de cualquier otra manera; la explotación de concesiones y la realización de comisiones, agencias, consig., intermediaciones; repre., adminis., gestiones de negocios y mandatos. Consultora el desarrollo de sist. de información y comunicación, para su procesamiento electrónico, la graboverificación o cualquier otro tipo de ingreso de datos al procesamiento electrónico y/o teleprocesamiento de la información, su asesoramiento y ejecución, prestar e intercambiar serv. de asesoramiento, planificación, evaluación, administración, construcción, coordinación, inspec., replanteo, supervisión, fiscalización, gestión, promoción y asistencia a las comunidades, asociaciones, mercados, países, estados, provincias y municipios, instituciones, empresas, y personas y/o entes de cualquier naturaleza. Realizar

estudios de mercados, prefact., fact., preinversión, inversión y de circulación y radicación de capitales. Elaborar recomendaciones, anteproy., planos, programas y proyectos. Brindar asist., técnica, jurídica, institucional, tributaria, auditoria, administrativa, comercial, económica, financiera, publicitaria y presupuestaria. Preparar bases y condiciones para licitaciones y concursos púb. o priv. Cuando los trabajos en razón de la materia o como consecuencia de las dispos. legales vig., deban ser hechos por prof. con título habilit., serán realizados por resp., inscrip. en las mat. resp. Prestar serv. de limpieza, marketing y logística, tales como fraccionamiento, envasado, almacenamiento, transporte de productos recupero de productos, preparación de pedidos, etiquetado, estampillado. Cap.: \$ 12.000, rep. por 12.000 acc. ord., nom. no endosables, de \$ 1 vn c/u y 1 voto por acc. adm. Directorio de 1 a 8 tit. por 3 eje. Rep. Presidente o al Vice, en su caso. Sindic. presc. Eje. 31/12. Sus. Spinelli 1 ac. y Cubilla: 11.999 ac. Int. 25% Pres. María Lucía Cubilla; Dir. Sup. Marcela Fabiana Spinelli, Dom Alsina 1609 p. 8 Cap. Escritura/Apoderada - Verónica Jansrosky Nº 51.413

###### ANNUTE

###### SOCIEDAD ANONIMA

Silvia Ester Viviana Benveniste, argentina, 46, comerciante, casada, DNI. 13.403.778, Sheila Sol Sipak, argentina, 19, (emancipada), comerciante, soltera, DNI. 30.495.737, y Dalana Leila Sipak, argentina, 19, (emancipada), comerciante, soltera, con DNI. 31.090.507, todas domiciliadas en Sarmiento 2346 Olivos, P. Bs. As. 30/4/03 Diseno, fabricación, venta y distribución de telas, pieles y prendas de vestir. Importación y Exportación, 99 años. \$ 12.000. Rep.: Presidente: Silvia Ester Benveniste. Directoras Suplentes: Sheila Sol Sipak y Dalana Leila Sipak. 2 ejercicios. 28/2. Sede: Avellaneda 3434 Capital. Abogada / Autorizada - Sandra M. Di Mecolo Nº 51.381

###### AUDI CAPITAL

###### SOCIEDAD ANONIMA

Constitución: I. Publ.: 30/4/3. S.S.: Thames 2270 1º C, CF. Dur.: 99 años. Socios: Enrique José María Méndez, arg., 12/3/58, casado, licenciado en administ., DNI. 11.774.534, Parera 171 5º A Cap; Alejandro Manuel Suárez Boedo, arg., 19/7/73, divorciado, economista, DNI. 10.704.358, Uruguay 1074 4º A Cap. Objeto: Inversión: aporte e inversión de capitales en empresas o sociedades, la participación, en dinero o en especie, en otras sociedades por acciones, la adquisición, enajenación o transferencia de títulos, acciones, debentures, facturas, remitos y valores mobiliarios en gral., nacionales o extr., títulos, bonos y papeles de crédito de todo tipo o modalidad, emisión de debentures, obligaciones negociables, papeles de comercio y bonos, otorgamiento de avales, garantías y fianzas Inmobiliaria: compra, venta, explotación, construcción, administración, locación de bs. inmuebles/muebles, intermediación en opera-

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ciones inmobiliarias Financiera: 1. Colocación de fondos en moneda nacional extranjera, oro/divisa en depósitos bancarios de todo tipo, como aporte, asociación inversión de capitales, otorgamiento de financiación a personas empresas o sociedades. 2. Cesión de los créditos resultantes de los contratos de leasing, locación y licencias de software, marcas y patentes. 3. Toma y otorgamiento de préstamos, en especial para la financiación de exportaciones, con o sin garantía real Comercial: 1. Celebración de contratos de leasing, subleasing, locación, sublocación de bs. inmuebles/muebles, de licencias de software, marcas, patentes. 2. Compra de bs. inmuebles/muebles,

#### PRESIDENCIA DE LA NACIÓN

##### SECRETARÍA LEGAL Y TÉCNICA

DR. ANTONIO E. ARCURI  
Secretario

##### DIRECCIÓN NACIONAL DEL REGISTRO OFICIAL

JORGE E. FLEJO  
Director Nacional

DOMICILIO LEGAL Suipacha 787  
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Registro Nacional de la Propiedad Intelectual  
Nº 230.932



2 Viernes 16 de mayo de 2003

## BOLETIN OFICIAL Nº 30.151 2ª Sección

derechos de software, marcas y patentes, darlos en leasing, locación u otorgar licencias. 3. Prestación de serv. de logística, factoring, administración. 4. Compra, venta, importación, exportación, distribución, consignación de mercaderías, prod. manufacturados o mat. primas, maquinarias y vehículos. Cap.: \$ 12.000. Integra: \$ 3.000. Adm.: Directorio 1-5 titulares, igual o menor N° Suplentes. Mandato: 2 años. R. Legal: Presid. Presid.: Enrique J.M. Méndez. D. Supl.: Alejandro M. Suárez Boedo. Sindicatura: prescinde. C. Ej.: 30/6 c/año.

Autorizada - Alicia Candelise  
N° 22.292

## AUSTRAL CONSTRUCCIONES

## SOCIEDAD ANONIMA

Por Esc. 235, 08/04/2003, Reg. 289 Ciudad de Bs. As. se constituyó la sociedad: 1) Sergio Leonardo Gotti, argentino, 13/10/1968, soltero, DNI. 20.434.039, C.U.I.T. 20-20434039-1, empresario, Algorita 764, Rio Gallegos, Prov. Santa Cruz, Guido Santiago Blondeau, argentino, 19/06/1968, soltero, DNI. 20.350.102, C.U.I.T. 20-20350102-2, empresario, 9 de Julio 427, Rio Gallegos, Prov. de Santa Cruz; y Lázaro Antonio Báez, argentino, 11/02/1956, casado, DNI. 11.309.991, C.U.I.T. 20-11309991-8, empresario, Villario 126, Rio Gallegos, Prov. Santa Cruz. 4) Pasaje Carabelas 241 piso 5° Ciudad de Bs. As. 5) 1. Construcción de inmuebles, y realización de obras de ingeniería y arquitectura en general, tanto públicas como privadas. 2. Compraventa, comercialización, intermediación, administración y explotación de bienes inmuebles, propios o de terceros. 3. Financiación con dinero propio de las operaciones comprendidas en el presente artículo, con o sin garantía real, a corto o largo plazo; aportes de capitales para negocios realizados o en vía de realización; participación en empresas de cualquier naturaleza mediante la creación de sociedades por acciones, agrupaciones de colaboración empresarial, joint ventures, uniones transitorias de empresas, consorcios, y de cualquier tipo de asociación prevista en la legislación vigente en la materia y de la cual pueda participar la sociedad; préstamos en dinero con o sin garantías, con o sin la constitución y transferencia de derechos reales; y en general compraventa de títulos, acciones, valores mobiliarios y papeles de crédito en cualquiera de los sistemas o modalidades creados o a crearse. Se excluyen las operaciones comprendidas en la Ley de Entidades Financieras. 6) 99 años. 7) 12.000. Directorio: uno a cinco titulares, e igual o menor número de suplentes, por un ejercicio. Presidente: Sergio Leonardo Gotti y Director Suplente: Diego Santiago Blondeau. Se prescinde de la sindicatura. 9) Presidente. 10) 30.06

Apoderado - Sergio A. Ragonesi  
N° 22.385

## BOSTON COMPAÑIA ARGENTINA DE SEGUROS

## SOCIEDAD ANONIMA

Se hace saber que la asamblea extraordinaria celebrada el 25 de abril de 2003 resolvió aumentar el capital social de \$ 6.000.000 a \$ 6.003.000, modificando consecuentemente el Art. 4° del estatuto social a tenor del texto siguiente: "Artículo Cuarto. El capital social es de \$ 6.003.000, representado por acciones de valor nominal \$ 1.000 cada una. El capital social puede ser aumentado por decisión de la asamblea ordinaria hasta el quintuplo de su monto conforme al artículo 188 de la ley N° 19.550. Todos los aumentos de capital se elevarán a escritura pública en cuya oportunidad se pagarán los impuestos que correspondieren".

Presidente - Horacio A. Sánchez Granel  
N° 22.357

## CCI - COMPAÑIA DE CONCESIONES DE INFRAESTRUCTURA

## SOCIEDAD ANONIMA

Antes

## CCI-CONCESIONES Y CONSTRUCCIONES DE INFRAESTRUCTURA

## SOCIEDAD ANONIMA

Escrit. 24/4/2003, Escrit. C.F. López Zanelli, Reg. 402. Por asamb. unánime del 25/4/2003, Reformó el Art. 1º del Estat. Soc. Denom.: CCI - COMPA-

## NIA DE CONCESIONES DE INFRAESTRUCTURA S.A.

Autorizado - P. López Zanelli  
N° 51.332

## CHARGEURS WOOL (ARGENTINA)

## SOCIEDAD ANONIMA

La Sociedad inscrita en la Inspección General de Justicia el 16 de octubre de 1974, bajo el N° 2060, Folio 309, Libro 80, Tomo "A" de S.A., con sede social en Av. de Mayo 805, Piso 11, Capital Federal, hace saber por un día que por Asamblea General Ordinaria y Extraordinaria Unánime de fecha 26 de enero de 2001, se resolvió por unanimidad, aumentar el capital social a la suma de \$ 4.800.000, debiendo emitirse 470.000 acciones ordinarias, nominativas no endosables de valor nominal \$ 10 cada una. Asimismo, se decidió, por unanimidad, modificar el Artículo Quinto del Estatuto Social.

Abogada / Autorizada - Gimena Bordoli  
N° 7467

## DARTADE

## SOCIEDAD ANONIMA

Edicto complementario del publicado el 28/04/03 Recibo 50,161. Objeto: d) El ejercicio de comisiones mandatos y representaciones. Presidente - Rodolfo Alberto Raffetti  
N° 51.335

## DE ASIA

## SOCIEDAD ANONIMA

Esc. 9/5/03, reg. 829 de Cap. Fed., se constituyó: "DE ASIA S.A.". Socios: Hernán Gabriel Cap, arg., solt., empresario, 4/4/66, DNI: 17.688.854, C.U.I.T. 20-17688854-7, Arregui 2317, Cap. Fed., Alfredo Fernando Chiodini, arg., casado, industrial, 27/6/64, DNI: 16.990.287, C.U.I.T. 23-16990287-9, Mazoni 340, Cap. Fed., Pablo Gabriel Chiodini, arg., casado, industrial, 28/6/66, DNI: 18.141.036, C.U.I.T. 20-1814106-2, Mazoni 340, Cap. Fed. Sede: Víctor Martínez 197, Cap. Fed. Objeto: fabricación y/o compraventa y/o distribución de calzado de todo tipo, artículos de cuero y/o gamuzas y/o telas sintéticas, y/o marroquinería y/o joyutería. Producción y/o comercialización de diseños de calzado. Importación de cueros, lacos, plantillas, suelas, punteras, contrafuertes, normas, hebillas y materiales y/o maquinarias para la industria del calzado, importación y/o exportación de calzado de todo tipo. Presentación en licitaciones públicas o privadas que hagan al objeto social. \$ 12.000. Plazo: 99 años contados inscripción I.G.J. Representación: Presidente del directorio o vicepresidente en caso de ausencia o impedimento del primero. La sociedad prescinde de sindicatura art. 284 ley 19.550. Presidente: Hernán Gabriel Cap. Director Suplente: Pablo Gabriel Chiodini. Directorio: mín. 1 máx. 5. Durac. 2 ej. Cierre ej.: 31/10 c/año.

Escritano - Roberto V. Vitale  
N° 51.400

## DELTA GRAPHICS

## SOCIEDAD ANONIMA

Constitución: I. Púb. 28/4/3. S. Social: Dr. Nicolás Rapetto 931, CF. Dur.: 99 años. Socios: Carlos Alberto Ferraro, 29/4/57, DNI. 13.048.573, Murguiondo 672, CF. Walter Roberto Di María, 8/9/73, DNI. 23.470.860, Av. Pueyrredón 636 3° A, CF. ambos args., casados, comerciantes. Objeto: Comerciales: Compra, venta, importación, exportación, distribución, consignación, comercialización y financiación de mercaderías en gral. y de todo tipo de insumos originales y genéricos para impresoras, fotocopadoras y para el remanufacturado de cartuchos para impresoras láser. Producir, comprar y vender materias primas, insumos, maquinarias, instrumental, muebles, útiles e implementos y herramientas para el proceso de remanufactura de cartuchos para impresoras y fotocopadoras. Prestación de servicios de mantenimiento, colocación, refacción y asesoramiento. Explotación de patentes de invención, marcas nacionales/extranjeras, diseños y modelos industriales. Ejercicio de mandatos, representaciones y agencias en el país o extr.; Financiera: operaciones financieras y de inversión, con exclusión de las comprendidas en la ley de ent. financieras u otras que requieran el concurso público. Cap.: \$ 12.000. Integra: \$ 3.000. Adm.: Directorio 1-3

titulares, igual o menor N° Suplentes. Mandato: 2 años. R. Legal: Presid. Presid.: Carlos A. Ferraro. D. Supl.: Walter R. Di María. Sindicatura: prescinde. C. Ej.: 30/4 c/año.

Autorizada - Alicia Candelise  
N° 22.290

## DIARIO PERFIL

## SOCIEDAD ANONIMA

Hacer saber por un día que por Acta del 15/4/03 y Esc. del 6/5/03 se resolvió modificar el Art. 9: Un directorio de 3 a 5 por 1 ejercicio. Apoderado - Carlos M. Paulero  
N° 5738

## DISTRIBUIDORA DE GAS DEL CENTRO

## SOCIEDAD ANONIMA

Se hace saber por un día que por Acta de A.G.O. y E. del 15-4-03 los accionistas resolvieron reformar los arts. 5° y 6° estatuto social y proceder al reordenamiento del mismo: 1) DISTRIBUIDORA DE GAS DEL CENTRO S.A. 2) 99 años. 3) Objeto: prestación del servicio público de distribución de gas natural por cuenta propia, o de terceros, o asociada a terceros en el país. La Sociedad podrá realizar a tales efectos, todas aquellas actividades complementarias y subsidiarias que se vinculen con su objeto social, teniendo para ello plena capacidad jurídica para adquirir derechos y contraer obligaciones y ejercer todos los actos que no le sean prohibidos por las leyes o estos Estatutos, inclusive cumplir mandatos y comisiones, prestar servicios de mantenimiento de gasoductos, y asistencia técnica, construcción de obras y demás actividades accesorias o vinculadas a la distribución de gas natural. Podrá, asimismo, realizar cualquier tipo de operaciones financieras, en general, con exclusión de las previstas en la Ley de Entidades Financieras, y constituir y participar en sociedades por acciones invirtiendo el capital necesario a tales fines. 4) \$ 160.457.190. 5) Dirección y administración: estará a cargo de un Directorio compuesto por 7 Directores titulares y 7 suplentes. Mandato: de 1 a 3 ejercicios. Representación legal: Presidente, o en caso de ausencia, renuncia o fallecimiento el Vicepresidente. 6) Fiscalización: Comisión Fiscalizadora: 3 Síndicos Titulares y 3 Suplentes. Mandato: 1 ejercicio. 7) 31-12 de cada año.

Autorizado - Roberto Garibaldi  
N° 5767

## DNP SPECIAL PRODUCTS

## SOCIEDAD ANONIMA

Por Esc. N° 216 del 9/05/2003 Reg. Not. 41 Vta. López, Marcelo Fabián Dankiewicz, arg., 8/2/65, DNI. 16.979.001, comerciante, casado, Ballester 5003 3° B, V. Ballester, Pcia. Bs. As. y Claudio Ernesto Dankiewicz arg., 9/8/69, DNI. 20.762.387, comerciante, casado, Roca 2122, Florida Pcia. Bs. As.; Constituyeron: DNP SPECIAL PRODUCTS S.A. Duración: 99 años. Objeto: Producción, importación, exportación y comercialización de tintas de impresión gráfica, barnices, y afines, pinturas industriales, del hogar y obra, y de todos los insumos relacionados con la elaboración de tintas, tinturas, barnices y afines. Capital: \$ 12.000. Administración: Directorio: Mínimo: 1; Máximo: 9; Mandato: 3 ejercicios. Sindicatura: Prescinde. Cierre de ejercicio: 30/4. Sede Social: Ladines 3041 Cap. Fed.; Presidente: Marcelo Fabián Dankiewicz. Director Suplente: Claudio Ernesto Dankiewicz.

Escritano - Carlos P. Magrane  
N° 22.325

## DODERO ARGENTINA

## SOCIEDAD ANONIMA

Constituida por Esc. 104, F° 230 del 09/05/2003. Domicilio: Piedras 77, Piso 3°, Cap. Fed. Socios: Claudio Del Bene, arg. nacido 11/04/53, D.N.I. 10.678.522, C.U.I.T. 20-10678522-9, divorciado, armador, domicilio: Piedras 77, Piso 9°, Cap. Fed. Néstor Mario Esquerro, arg. nacido 20/03/48, D.N.I. 5.090.817, C.U.I.T. 20-05090817-9, casado, contador público, domicilio: Piedras 77, Piso 9°, Cap. Fed. Objeto: Actuar en forma directa como agente y/o consignatario de empresas dedicadas al transporte marítimo, fluvial, aéreo y terrestre de carga y/o pasajeros y de empresas dedicadas al turismo ya sean nacionales o extranjeras. El arrendamiento y subcontrato de naves, aeronaves, rodos, contenedores o medios de transporte nece-

sarios para el movimiento de cargas o pasajeros en el ámbito nacional o internacional. La emisión de todo tipo de documentación relativa al comercio de transporte de cargas o pasajeros, despachos de aduana, contratación de seguros y su logística, la inscripción en los registros de importadores y exportadores. El embarque, carga, descarga y estiba de buques, naves, aeronaves, camiones y todo tipo de medios de transporte. Almacenaje y distribución de cargas y sus custodias para lo cual podrá arrendar almacenes, depósitos, locales y/o contenedores. Duración: 99 años. Capital: \$ 12.000. Cierre 31/12. Presidente: Claudio Del Bene. Director Suplente: Néstor Mario Esquerro. Representación legal: corresponde al Presidente.

Escritano - Raúl Herrera  
N° 51.410

## DOLKI

## SOCIEDAD ANONIMA

Escritura: 24/4/03. Socios: Luciana Paula González, arg., soltera, comerciante, nacida el 20/12/81, DNI. 29.247.062; Marta Nélida Calelio, arg., soltera, comerciante, nacida el 6/10/47, L.C. 5.783.978, ambas domiciliadas en J. B. Alberdi 1587, 5°, A. Cap. Domicilio: Pedro Goyena 1620, 2°, A. Cap. Duración: 99 años desde su inscripción. Objeto: a) Constructora: Realizar obras públicas y privadas de todo tipo, obras de ingeniería y arquitectura construcción por cuenta propia o de terceros, de inmuebles, obras viales, hidráulicas, energéticas, gasoductos, oleoductos, mineras, desagües, diques, puentes, demoliciones. b) Inmobiliarias: Mediante la compraventa, locación, administración de bienes inmuebles, urbanos o rurales, lotes, pudiendo también someter inmuebles al régimen de la ley de propiedad horizontal. c) Comercial: Mediante la compraventa, fabricación, fraccionamiento, comisión, consignación, comercialización y distribución de todo tipo de productos. d) Importación y exportación: La importación y exportación, transporte y distribución por cuenta propia o de terceros de todo tipo de bienes y el asesoramiento sobre todo tipo de operaciones de importación y exportación. Capital: \$ 12.000. Adm.: Entre 1 y 10 titulares por 3 años. Rep. Legal: Pte. o vice indistintamente. Prescinde de sindicatura. Cierre: 30/3. Pte.: Luciana Paula González y Dir. Sup.: Marta Nélida Calelio.

Apoderada - Sylvia A. Gonsales  
N° 5730

## DOV

## SOCIEDAD ANONIMA

Comunica Constitución. 1) Diane Beatriz Ferreira arg., 16-11-62, casada, DNI. 16.497.242, C.U.I.T. 27-16497242-4, comerciante, domicilio: Neuquén 3473, Sáenz Peña, Pcia. Bs. As.; Héctor Alberto Lecman, arg., 28-8-41, casado, DNI. 4.377.323, C.U.I.T. 20-04377323-3, arquitecto, domicilio: Bulnes 1974, 13°. Cap.: 2) 12-5-03. 3) "DOV S.A.". 4) comercialización, compra, venta, consignación, distribución, diseño, fabricación, industrialización, renovación, reconstrucción, importación y exportación de muebles y artículos de decoración. 5) Palestina 1125, 11° 47' Cap. 6) \$ 12.000 dividido en 12.000 acciones, ordinarias, nominativas, no endosables, con derecho a un voto por acción y de valor nominal \$ 1 cada acción. 7) Directorio de 1 a 10 titulares, por 3 ejercicios. 8) Representantes: Presidente y Director Titular: Diane Beatriz Ferreira; Director Suplente: Héctor Alberto Lecman. 9) Cierre ejercicio: 30/4 de cada año.

Escritano - Carlos A. Carabba  
N° 22.336

## DRAGOCO ARGENTINA

## SOCIEDAD ANONIMA

Por Asamblea General Ordinaria y Extraordinaria del 20/2/03 se resolvió modificar la denominación de la sociedad de "DRAGOCO ARGENTINA S.A." a "SYMIRSE S.A." reformándose consecuentemente el artículo 1° del estatuto.

Autorizada/Abogada - Estefanía Merlithissa  
N° 22.371

## EL INDICTO DE TRES ARROYOS

## SOCIEDAD ANONIMA

1) Abel Américo Beguiristain, 4/4/46, casado, DNI. 5.389.753, Alsina 704, Elsa Leonor Lopez, 5/7/50, L.C. 6.201.398, casada, Alsina 704, Síva-

# EXHIBIT “J”

EXHIBIT “J”



De Vido blessed Lázaro Báez with a record contract: \$ 7,500,00...

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30 / 09 / 2011

## De Vido blessed Lázaro Báez with a record contract: \$ 7,500,000 per km

AUSTRAL CONSTRUCCIONES S.A. AND KANK & COSTILLA AWARDED MOST EXPENSIVE ROAD IN THE WORLD



The record cost of paving a road is held by Santa Cruz. So stated the **OPI** [Organización Periodística Independiente — Organization of Independent Journalists] **Agency** regarding a contract **for 1.275 billion to cover 170 km** awarded by the office of Julio De Vido to companies belonging to Lázaro Báez. This makes Provincial Highway 47, which connects Route 3 with Puerto Deseado, the most expensive per kilometer either in this country and abroad.

According to OPI, there is comparatively little public need for building this road since the road that currently connects the port city with the national highway has been paved for many years and is perfectly adequate for the purpose. The asymmetrical geography of Puerto Deseado (which is located 150 km from the junction with Route 3) is an insoluble inconvenience given that it was founded on the coast at one of the points the main national highway is furthest from the sea.

The official budget for this branch was set at 634 million 959 thousand 463 pesos and 71 cents and bids were tendered by four companies: Austral Construcciones S.A. (614 million 985 thousand 780 pesos and 59 cents), Equimac S.A. (666 million 708 thousand 949 pesos and 61 cents), **Kant y Costilla S.A. (613 million 430 thousand 468 pesos and 76 cents)** and Petersen Thiele and Cruz S.A. (614 million 038 thousand 762 pesos and 68 cents).

On this occasion **the company selected was Kank & Costilla, which is directly linked to Lázaro Báez's group.**

Finally, Public Invitation to Tender No. 12/11 was opened for the study, design and construction of basic engineering works and paving of another branch of Provincial Highway 47. The official budget of this project was 640 million 148 thousand 519 pesos and 33 cents and bids were again tendered by four companies: Austral Construcciones S.A. (618 million 356 thousand 032 pesos and 78 cents), **Kant y Costilla S.A. (620 million 358 thousand 372 pesos and 33 cents)**, Petersen Thiele and Cruz S.A. (621

3/28/14 12:59 PM

million 216 thousand 058 pesos and 80 cents) and Equimac S.A. (678 million 841 thousand 869 pesos and 64 cents).

This branch was awarded to Austral Construcciones S.A., flagship company of Lázaro Báez, former banker, friend and associate of Néstor Kirchner, and also entrusted with erecting **the imposing mausoleum** to the former president in Río Gallegos.

### **Costs and overcharging**

Making a quick comparison between the cost of building Highway 47 — in the order of 1.275 billion, meaning that construction runs to approximately 7.5 million pesos per thousand meters — and what was budgeted for a similar project in 2008, such as National Highway 3 between 2284.79 and 2303.40 at a total cost of \$ 41,182,576.73 and 2,100,000.00 per kilometer, **means that the cost of a paved kilometer in Santa Cruz increased by approximately \$ 5,400,000.00 in three years.**

Based on OPI's findings, **there is no precedent either in this country or abroad for an ordinary highway construction project without special features costing this amount.** The other point worthy of note is that although the contracts were awarded to different companies, both are linked to entrepreneur Lázaro Báez.

### **Comparatively**

On March 28, 2008, the weekly publication *Región de Mendoza* published an article discussing the rising costs and cost overruns in the construction of domestic highways and made particular note of the fact that the international highway linking Talca in Chile with El Pehuenche in Mendoza had budgeted **90 million dollars to construct 86 kilometers of road (almost a million dollars per km)** on the Argentine side, while in Chile only ten million dollars were spent building 160 km at a cost of 620 thousand dollars per 1,000 meters.

### **Justify me**

Prompted by the national government's view of the necessity of paving Provincial Highway 47 in Santa Cruz, Julio De Vido's office sketched out the strategy for communicating (and justifying) the case to carry out this work so as to close the corresponding deal.

"The arguments utilized by Deputy Governor Martínez Crespo in his speeches when he opened the invitation to tender are more or less the same as those utilized on every occasion on which it is necessary to argue in favor of something that could not be argued against by anyone: a public works project, in other words a highway, a school, a road or a house," OPI stated.

What is clear is that Néstor Kirchner seems to have been fairly conscious of the outcome, since he left everything signed and sealed "a few days before," reminding an official candidate of one or other item.

**"I want to say that this was a promise made by former president Néstor Carlos Kirchner that is being fulfilled and has not been forgotten,** neither by the national nor the provincial Government. Since 2003 we've become a different country, not only in Santa Cruz but throughout the Nation," stated Crespo, nor was he the only one.

**"A few days before the death of Dr. Néstor Kirchner, we received a call asking us if we were ready to open an invitation to tender for Provincial Highway 47,** since it was a commitment he had made to the city of Puerto Deseado. We told him that we were and he said that we should do so since this was a

De Vido blessed Lázaro Báez with a record contract: \$ 7,500,00...

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matter of righting a wrong for the people of that city who since the '70s had been left over 100 kilometers from National Highway 3 which was then being paved,” stated Raúl Pavesi, chairman of the board of directors of the Administración General de Vialidad Provincial [General Provincial Highway Administration — AGVP], on the same occasion.

Even so.

**Tribuna Staff**

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## POLÍTICA

## De Vido bendijo a Lázaro Báez con una obra récord: \$ 7.500.000 el Km

AUSTRAL CONSTRUCCIONES S.A Y KANK &amp; COSTILLA SE ADJUDICARON LA RUTA MÁS CARA DEL MUNDO



El récord en costo para asfaltar una ruta, la ostenta Santa Cruz. Así lo indica la **Agencia OPI** en relación a una adjudicación otorgada por la oficina de Julio De Vido a empresas de Lázaro Báez por **1.275 millones para cubrir 170 Km**, lo que coloca a la ruta provincial N° 47, que une ruta 3 con Puerto Deseado, al tope del valor por kilómetro en el país y en el exterior.

Según señala OPI, la utilidad pública de dicha ruta es de necesidad relativa, dado que la ruta que actualmente conecta a la ciudad portuaria con la ruta nacional, está pavimentada desde hace muchos años y cumple perfectamente el propósito. La asimetría geográfica que tiene Deseado (se encuentra a unos 150 Km del empalme de la ruta 3) es un inconveniente que no tiene solución, debido a que se fundó sobre la costa, en uno de los puntos en que la principal carretera nacional se encuentra más alejada del mar.

El presupuesto oficial para este tramo fue establecido en 634 millones 959 mil 463 pesos con 71 centavos y se presentaron a la compulsa cuatro firmas: Austral Construcciones S.A. (614 millones 985 mil 780 pesos con 59 centavos), Equimac S.A. (666 millones 708 mil 949 pesos con 61 centavos), Kant y Costilla S.A. (613 millones 430 mil 468 pesos con 76 centavos) y Petersen Thiele y Cruz S.A. (614 millones 038 mil 762 pesos con 68 centavos).

En esta oportunidad la empresa favorecida fue Kank & Costilla, vinculada directamente al grupo de Lázaro Báez.

Por último, se abrió la Licitación Pública N° 12/11, tendiente al estudio, proyecto y construcción de obras básicas y pavimento en otro tramo de la Ruta Provincial N° 47. El presupuesto oficial de esta obra asciende a la suma total de 640 millones 148 mil 519 pesos con 33 centavos y compulsaron para su ejecución cuatro empresas también: Austral Construcciones S.A. (618 millones 356 mil 032 pesos con 78 centavos), Kant y Costilla S.A. (620 millones 358 mil 372 pesos con 33 centavos), Petersen Thiele y Cruz S.A. (621 millones 216 mil 058 pesos con 80 centavos) y Equimac S.A. (678 millones 841 mil 869 pesos con 64 centavos).

Este tramo fue adjudicado a la empresa Austral Construcciones S.A, empresa emblemática del ex empleado bancario, amigo y socio de Néstor Kirchner, Lázaro Báez, también encargada de erigir el imponente mausoleo del ex presidente en el cementerio de Río Gallegos.

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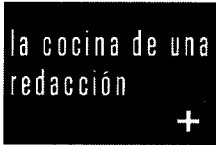
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Haciendo una rápida comparación entre lo que cuesta la obra de la ruta 47 —en el orden de los 1.275 millones, es decir que se construye a razón de 7,5 millones de pesos cada mil metros— y lo que se presupuestaba por una obra similar en el año 2008, por ejemplo Ruta Nacional N° 3 e/ 2284,79 progresivas entre 2303,40 a un costo total de \$ 41.182.576,73 y 2.100.000,00 el kilómetro, **implica que en tres años el kilómetro de asfalto en Santa Cruz aumento aproximadamente \$ 5.400.000,00.**

Según pudo averiguar OPI, **no hay antecedentes en el país ni en el exterior de un costo semejante por una obra vial común, sin características especiales.** La otra cuestión llamativa es que en ambos casos, si bien se lo adjudican empresas distintas, todas se encuentran vinculadas con el empresario Lázaro Báez.

#### Comparativamente

El Semanario Región de Mendoza del 28 de marzo de 2008, publicó una nota donde ya se hablaba del encarcelamiento y posprecios en la construcción de caminos en el país y particularmente allí se señalaba que en la ruta internacional que une Talca en Chile con El Pehuenche en Mendoza, se había presupuestado **90 millones de dólares para construir 86 kilómetros de camino ( casi un millón de dólares por Km)** del lado argentino, mientras que en Chile gastarían solo diez millones de dólares en hacer 160 Km, es decir a razón de 620 mil dólares cada 1000 metros.

#### Justifícame

Ante la idea del gobierno nacional de asfaltar la ruta provincial N° 47 en Santa Cruz fue necesario, desde la oficina de Julio De Vido, pergeñar la estrategia de comunicar (y justificar) la necesidad de llevar adelante esa obra, para poder llevar a cabo el correspondiente negocio.

“Los argumentos utilizados por el vicegobernador Martínez Crespo, en sus discursos, cuando realizó la apertura de sobre licitatorio, son más o menos los mismos que el utilizado en cada oportunidad donde se debe argumentar a favor de lo que nadie podría negarse: una obra pública, es decir una ruta, una escuela, un camino o una casa”, señala OPI.

Lo cierto es que al parecer Néstor Kirchner estaba bastante consciente de su final, ya que dejó todo dicho y predicho “unos días antes”, recordándole tal o cual cosa a un funcionario o candidato.

**“Quiero decir que esta era una promesa del ex presidente Néstor Carlos Kirchner, que están siendo cumplidas y no fueron olvidadas,** ni por el Gobierno nacional ni el provincial. Hemos transitado de 2003 a la fecha un país distinto, no sólo en Santa Cruz sino en toda la Nación”, señaló Crespo, y no fue el único.

**“Unos días antes del deceso del Dr. Néstor Kirchner, recibimos una llamada donde nos preguntaba si estábamos en condiciones de licitar la Ruta Provincial N° 47,** porque era un compromiso que él había asumido con la comunidad de Puerto Deseado, y le dijimos que sí y él nos señaló que debíamos hacerla, porque se trataba de una reparación histórica para esta población que en la década del '70 se le ocurrió que había que dejarla a más de 100 kilómetros de la Ruta Nacional N° 3 que en aquel momento se estaba pavimentando”, agregó el presidente de directorio de la Administración General de Vialidad Provincial (A.G.V.P.), Raúl Pavesi, en ese mismo acto.

Nunca menos.

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JUAN CARLOS  
30 DE SEPTIEMBRE DE 2011

"...del lado argentino, mientras que en Chile gastarían solo diez millones de dólares en hacer 160 Km, es decir a razón de 620 mil dólares cada 1000 metros..."  
10.000.000 / 160 = 62.500 U\$S

CARLOS DE LANÚS  
30 DE SEPTIEMBRE DE 2011

SE NOTA BIEN CLARITO, QUE TANTO EL PRESUPUESTO OFICIAL COMO EL DE LOS 4 PROPONENTES LOS PRECIOS SON MUY CAROS Y ESTÁN MUY PEGADITOS POR LO QUE SE DEDUCE QUE ESTA LICITACIÓN ESTÁ ARMADA EN FORMA FRAUDULENTA. ESTO SE PARECE A LAS VIVIENDAS DE HEBE SHOKLENDER Y DE SERGIO BONAFINI.

GONZALO  
30 DE SEPTIEMBRE DE 2011

mmm yo hago proyectos y una obra en un lugar como Santa cruz es muchísimo mas cara que en Bs As, ya que de entrada a los obreros les tenes que pagar casi 10 veces mas que en Bs As y segundo donde van a vivir mientras construyen?? o van a contratar solo gente del lugar?? Osea no es por defender el precio pero en las 2 licitaciones se adjudico al mas barato.

El analisis seria: ES REALMENTE NECESARIA ESA OBRA???? O CON ESA PLATA SE PODIA HACER OTRA COSA DE MAYOR UTILIDAD A LA SOCIEDAD?

DONJUANDAVIS  
30 DE SEPTIEMBRE DE 2011

NO QUIERO NI IMAGINARME.....

DEJENME ADIVINAR, OTRA DE LAS OBRAS EN LAS QUE VIENEN LOS FLACOS DE NARANJA Y TE ASFALTAN HASTA EL JARDIN.....

ESTOY RECONTRAPODRIDO DE VER COMO EN LUGARES ALEJADOS DONDE CREEN QUE NADIE SE VA A PERCATAR TIRAN ASFALTO POR TIRAR, Y HACEN OBRAS ESTUPIDAMENTE INUTILES COMO ASFALTAR LUGARES QUE NO VOY A NOMBRAR PERO EN LOS QUE VIVI, QUE NO SE JUSTIFICAN NI CON LA MAS ILUSA Y ESTUPIDA DE LAS EXCUSAS, MIENTRAS QUE EN LUGARES MUCHO MAS RENTABLES, EN LOS QUE HASTA LOS VECINOS TE PIDEN DE RODILLAS CON LA PLATA EN LA MANO QUE ASFALTES..... NO VIENE NADIE

ESTOY RE PODRIDO DE VERLO MUCHACHOS, RECONTRA MIL PODRIDO. NO VOY A ENTRAR EN DETALLES PERO ES SIMPLE, HASTA QUE VENGA UN FLACO CON LOS TAPONES DE PUNTA, NO VAN A ENTENDER, AHI SE VAN A ACORDAR DE LO FEO QUE ES TRABAJAR CON UN ROMPEPELOTAR PICOTEANDOTE LOS CESOS Y DICIENDOTE LO QUE TENES QUE HACER 24 HS AL DIA.

PERO A NO QUEJARSE, LA LIBERTAD RESPONSABLE ES EXCELENTE, PERO EL QUE LA POSEE DEBE CUIDARLA O SE LA VAN A QUITAR.

POR MI, QUE ASFALTEN HASTA LAS CALLES DE LAS ESTANCIAS, ME CHUPA BIEN UN ....VO, CUANTO MAS RAPIDO Y MAS CANTIDAD JUNTA DESPILFARREN, MAS RAPIDO SE VAN A QUEDAN SIN LIQUIDO PARA MANTENER A LA SARTA DE VAGOS QUE CREARON, Y MAS RAPIDO LES VA A EXPLOTAR LA BOMBA EN LA CARA

GABRIEL  
01 DE OCTUBRE DE 2011

Miren...yo soy ingeniero y trabajé hace ya unos años en Santa Cruz. Y puedo afirmarles sin ninguna duda.

- 1) Las obras están cartelizadas y arregladas antes de que se publiquen. El adjudicatario está ya digitado de antemano. Cualquier empresa no puede cotizar en Santa Cruz, no se lo permite el pliego. Crearon (inconstitucionalmente, claro) un coto de caza...pero como ningún contratista va a la Corte Suprema, el estatus quo se mantiene
- 2) Si bien la construcción es mucho más cara en esa zona, los sobreprecios son escandalosos.
- 3) El retorno es variable, usualmente del 15%. La contratista se beneficia con otro 15%. Hay pliegos en los que se contemplan anticipos financieros del orden del 20% para llevarse la cometa toda juntita sin tener que esperar el desarrollo de la obra. O sea que los K-chorros se levantan más o menos 200 palos...¿y si no quien le paga (entre otras cositas) los zapatitos a la reina?
- 4) Kirchner hizo muchas obras públicas en su provincia desde su época de gobernador, algunas necesarias y otras absolutamente prescindibles porque tenía en claro de donde se manotea.

Algún día (espero no muy lejano) se hará justicia y toda esa manga de impúdicos ladrones pagarán muy caro estos latrocinios. Dios así lo quiera

LALERDA  
01 DE OCTUBRE DE 2011

Los delincuentes que nos de-gobiernan tienen que estar 4 años más, así no podrán echar culpas a los anteriores. Aunque tengamos que soportar lo que venga, de ese modo no volverán jamás... Sobre lo que la kk inauguró en Rawson.... hace más de 9 años que los molinos habían comenzado a instalarse en Chubut, y en Rawson con el gobierno radical de Carlos Maestro.... siempre inaugura lo que hizo otro o inaugura varias veces las mismas obras... Pero como, lamentablemente hay idiotas útiles y vagos mantenidos ... Hoy pululaban por Rawson enormes colectivos cargados de gente que venían del norte. ...hasta barrieron el asfalto por donde pasaría la kk mayor ....todos los de gobierno se bajaron los pantalones... algunos alumnos tuvieron que faltar al colegio porque no había colectivos... en los ministerios nadie trabajó... Donde pisa la kk trae vagos que después los dejan vagando sin volver de donde los trajeron y comienzan a delinquir...Este país es un caos...

LILIANA  
01 DE OCTUBRE DE 2011

SI MAL NO TENGO ENTENDIDO, LAZARO BAEZ ANTES DE LA ASUNCION DEL PRESIDENTE MAS CORRUPTO DE TODA NUESTRA HISTORIA (NK) NO ERA NADIE.

PERO TENGO ENTENDIDO QUE ASUMIO NK Y ESTE SEÑOR PASO A SER EL PREFERIDO PARA LAS OBRAS PUBLICAS, LA IMPRESION ES QUE ESTE SEÑOR BAEZ NO ES MAS QUE UN TESTAFERRO DE LOS KK QUE NO



De Vido bendijo a Lázaro Báez con una obra record: \$ 7.500.00...

<http://periodico16buna.com.ar/9818-de-vido-bendijo-a-lazaro-b...>

SOLO TIENEN EL PATRIMONIO QUE DECLARAN, SINO QUE ADEMÁS HABRÍA QUE AGREGAR TODO LO QUE TIENEN SUS TESTAFERROS

AL FINAL LE VOY A DAR LA RAZÓN A LILITA CARRIO QUE LA FORTUNA DE LOS KK ASCIENDE A MUCHOS MILES DE MILLONES DE DÓLARES TENIENDO EN CUENTA LO QUE DECLARAN ELLOS MÁS LO QUE TIENEN SUS TESTAFERROS.

**SUSA**  
01 DE OCTUBRE DE 2011

¿No es justo pensar en que ha llegado el momento de bajarlos de un hondo en las elecciones?

**DON ÁSPERO**  
01 DE OCTUBRE DE 2011

Susa: Desgraciadamente mientras tengan "caja" van a comprar las voluntades de los de siempre. No te olvides que a la gran mayoría de los que se venden carecen de algo que se llama amor al trabajo, al estudio, dignidad y patriotismo, en consecuencia, no tienen la más prostituta idea de lo que es la plena realización personal.

**LALERDA**  
01 DE OCTUBRE DE 2011

Para Liliana, Lázaro Baez era y es testaferro de lo Kirchner, comenzó como empleado del Banco Nación Sucursal de Santa Cruz en R. Gallegos, y luego en el Banco de Santa Cruz S.A., comenzó a relacionarse con El Ladrón Mayor y comenzaron a Tener Empresas que controlaban todo y ganaban todas las licitaciones de la provincia... Ahora es el encargado de levantar el sepulcro monumento del Delincuente muerto en el Cementerio de Río Gallegos... Tienes que leer OPI de Santa Cruz y tendrás más datos y recientes... Hay que recordar. ALGUIEN DIJO ÉSTO Y TENÍA RAZÓN:  
UN PUEBLO IGNORANTE ES INSTRUMENTO CIEGO DE SU PROPIA DESTRUCCIÓN...  
NADA MÁS QUE DECIR, SÓLO ESPERAR...

**ARDUL**  
02 DE OCTUBRE DE 2011

Fortuna de Mubarak : USD 30 mil millones en 30 años de choreo.  
Fortuna de K : USD 30 mil millones en 8 años de choreo.

**TODO ARREGLADO.....**  
02 DE OCTUBRE DE 2011

Estimados, esto esta todo arreglado de entemano, la unica empresa q cobra sus certificados de obra es Austral y KyC, las demas estan varios meses atrasados, al Presidente de Vialidad lo pone L. Baez, no el gobernador, es un circulo mafioso, el q maneja la plata en Vialidad es el Ing. Jefe, no el Director de Administracion, todas las demas empresas en las Lic. que haya, acompanian, como puede ser q siempre se presenten los mismo, nunca Cartelone, Rovela Carranza, Iecsa...esas empresas no les interesa el sur del Pais? q raro...El presidente de Vialidad Provincial como su sequito de Ing. Jefe, visitan mas a L. Baez, q al Gobernador de la Provincia, si hasta viajan en el avion privado junto a Daniel Alvarez ex Sec.Privado Lupin, Martin Baez hijo del Testaferro...esto es una joda, la plata q se estan afanando.....Dios nos salve..!!!

**ECANEWS**  
02 DE OCTUBRE DE 2011

Parte de la asociación ilícita.... COMPRAR BALAS...

**DONJUANDAVIS**  
02 DE OCTUBRE DE 2011

EN EL SUPER VAN A TENER QUE PONER UNA GONDOLA CON DÓLARES, UNA CON ESCOPETAS Y MUNICION Y OTRA CON PUERTAS BLINDADAS.

**EL HUARPE**  
02 DE OCTUBRE DE 2011

Y encima no sabemos si el Chorro esta vivo y contando plata...

**ROBERTO**  
03 DE OCTUBRE DE 2011

señores, la culpa la sigue teniendo el pueblo, en una sociedad sibilizada esta gente no existe-en Octubre NO LO VOTEN A ESTOS H.D.P.

Nombre :   
Email :   
URL :





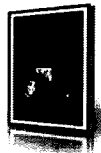
De Vido bendijo a Lázaro Báez con una obra record: \$ 7.500.00...

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GENTISOFT



March 28, 2014

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**News Article**

From Spanish into English

Signed,

Cathleen Waters

Founder, New World Medium

Translator of French, Spanish, Italian, Portuguese and English

American Translator's Association Membership no. 257918

# EXHIBIT “K”

EXHIBIT “K”

POLITICS 08/10/2013 00:01

## **Wire Transfers from la Nación to Lázaro Báez Revealed**

Opi Santa Cruz listed banking transactions in the amount of \$2.1 million. 75% of the funds, for Báez.

[photo]

Investigated. Lázaro Báez.

**By Redacción LAVOZ**

According to the news yesterday from news agency Opi Santa Cruz, between 2009 and 2011 la Nación transferred more than 2.1 billion pesos to a bank account, the majority of which was in the hands of businesses belonging to Lázaro Báez, a friend of the former President. That means of transfer would have been created in order to facilitate the transfers when the relationship between former President Néstor Kirchner and the then-Governor of Santa Cruz, Daniel Peralta, began to deteriorate.

Opi Santa Cruz revealed the number of this account - 43300515/11 of Banco de la Nación Argentina - and also broadcast a detailed accounting of la Nación's wire transfers. "The money bridge made political campaigns solvent, and there are premiums, and with respect to the work, there were repayments, overcharges, some unfinished, and others that was never performed but were deemed to be completed," stated the Santa Cruz spokesperson.

According to the information published, Kirchner "outlined a strategy to separate the funds that Nación sent, which up until that point entered through the Sole Treasury Account of the Province (CUT), the primary source of disagreement with Governor Peralta, whom he accused of delaying payments from Austral Construcciones and diverting those funds."

Opi also stated that Kirchner's ally was Juan Manuel Campillo, then-Provincial Minister of Economy, who on February 2, 2009 opened account number 43300515/11 via executive order, called "Cuenta Convenio" [Account Agreement] at Banco Nación de Río Gallegos, and "linked it with another channel that was the exclusive jurisdiction of Julio De Vido: Vialidad Provincial, where engineers and technicians put together the bidding documents."

"From then on, and year after year, Julio De Vido has deposited an average of 500 million pesos per year, of which between 70 and 75 percent went to companies in the hands of Báez," stated Opi. Therefore, between 2009 and 2013, of the 2,111,254,565.42 pesos that were processed in the bank account monitored by Julio De Vido, 1,438,831,355.93 pesos were taken by Austral Construcciones and Kank y Costillas, two flagship companies of Kirchnerist Lázaro Báez.

POLÍTICA 10/08/2013 00:01

# Revelan giros de la Nación a Lázaro Báez

Opi Santa Cruz detalló movimientos bancarios por \$ 2.100 millones. El 75% de los fondos, para Báez.



Investigado. Lázaro Báez.

Por Redacción LAVOZ

**S**egún informó ayer la agencia de noticias Opi Santa Cruz, entre 2009 y 2011 la Nación transfirió a una cuenta bancaria más de 2.100 millones de pesos, que mayoritariamente fueron a manos de empresas de Lázaro Báez, amigo del expresidente. Esa vía de transferencia habría sido creada para facilitar los envíos cuando la relación entre el expresidente Néstor Kirchner y el todavía gobernador de Santa Cruz, Daniel Peralta, comenzó a deteriorarse.

Opi Santa Cruz dio a conocer el número de esa cuenta –la 43300515/11 del Banco de la Nación Argentina– y difundió un minucioso detalle de los giros de la Nación. “El puente de plata sirvió para solventar campañas políticas y de las obras hay sobrepagos, repagos, algunas inconclusas y otras que jamás se hicieron pero se rindieron como terminadas”, afirma el portal santacruceño.

Según lo publicado, Kirchner “trazó una estrategia para separar los fondos que enviaba Nación y que hasta ese momento entraban por la Cuenta Única del Tesoro de la Provincia (CUT), principal fuente de discordia con el gobernador Peralta, a quien acusaba de retrasar los pagos de Austral Construcciones y desviar esos fondos”.

Opi informó que el aliado de Kirchner fue Juan Manuel Campillo, entonces ministro de Economía provincial, quien el 2 de febrero de 2009 abrió, por orden presidencial, la cuenta 43300515/11, denominada “Cuenta Convenio” en el Banco Nación de Río Gallegos y la “vinculó con otro canal de exclusiva competencia de Julio de Vido: Vialidad Provincial, donde ingenieros y técnicos armaban los pliegos licitatorios”.

“Desde entonces y año a año, Julio De Vido ha venido depositando un promedio de 500 millones de pesos anuales, de los cuales entre el 70 y el 75 por ciento fue a parar a manos de empresas de Báez”, informó Opi. Así, entre 2009 y 2013 de los 2.111.254.565,42 pesos que movió la cuenta bancaria monitoreada por Julio De Vido, 1.438.831.355,93 pesos los consumieron Austral Construcciones y Kank y Costillas, dos empresas insignia del kirchnerista Lázaro Báez.



March 27, 2014

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# EXHIBIT “L”

EXHIBIT “L”



## Government guarantees further millions in funds for Báez

BY LUCÍA SALINAS

In 2014, Santa Cruz will be one of the provinces to receive the most National funds for road construction. The main contractor is the businessman with ties to the Kirchner clan and under court investigation.

12/23/13

The President's native province will once again be one of the leading beneficiaries of national funds for road infrastructure works in 2014. The money will mainly be spent on roads in Santa Cruz, where although there are numerous construction firms, the main successful bidder for the work is **the business holding of Lázaro Báez**. Consequently, the accusations surrounding Báez and his pro-Kirchner ties will not prevent millions in state funds from flowing into his business ventures over the next year.

This has arisen from the 2014 Budget bill that has chosen Santa Cruz, which just three years ago reached a density of one inhabitant per square kilometer, as the province to receive the second largest portion of funds **from the Argentinian National Highway Authority, with \$1.083 billion**, only behind Buenos Aires, with \$1.376 billion.

According to details provided by the Highway Authority, **Santa Cruz will receive funds for 46 projects**. During the first year of Néstor Kirchner's presidency, four road infrastructure projects were undertaken in the Province. Since then, this figure has constantly increased.

The infrastructure projects are for the construction of roads in a province where **nearly all public work in the last decade have been won by firms owned by Báez**. Despite this guarantee of funds, relations with the Ministry of Planning today, headed by Julio de Vido, are not currently at their strongest. Public works were stopped a few months ago, and **the internal conflicts in Austral Construcciones (Báez's flagship firm) increased**, with the firm going into the red and with increasing unemployment in the construction sector.

In the 2014 budget, major jurisdictions such as Mendoza (\$590 million for roadway construction projects), Santa Fe (\$536 million) and Córdoba (\$394 million) received fewer funds than Santa Cruz. This imbalance is not new. The presidential province has received privileged treatment in terms of road projects in recent years ahead of other provinces **with greater infrastructure problems**, such as Corrientes (\$254 million for 2014) or Jujuy (\$189

millions). With over 8,000 kilometers of work currently being built or maintained throughout Argentina, **the Kirchner district has once again received preferential treatment.**

Many of the works included in the 2014 budget are not new. The list attached to the budget reveals that more than half have received funding since 2011 and some even date back to 2004.

**The works titled 'multi-annual' have not been completed** even though these involve income for Báez every year through partial advance payments. In 2012 alone, Báez received an average of 60 million pesos per month for "works certifications". Many of the works are being carried out through Austral S.A., others by Kank y Costilla, and Loscalzos y Del Curto, all owned by the pro-Kirchner businessman.

For example, nine years ago works such as the following were budgeted for: Network 101 B (Highway N° 3) with only seven kilometers built. This is also included for 2014. For Highway 40, the stretch between Bajo Caracoles and Tres Lagos was budgeted at a cost of \$234 million for 2004, 2011 and 2014.

The sending of funds and their control has been amended in recent years. Since 2009, the conglomerate of firms owned by Báez has received **funds for projects from the Federal Directorate for Planning and Road Networks of \$2.1 billion**, paid into a *Banco Nación* bank account. The account should have been closed, according to the *Opi Santa Cruz* website.

"For years, the National Directorate for Planning and Road Networks have directly entered into agreements with companies, the Province undertakes the technical inspection", revealed the Santa Cruz government.

**The certification of works and the sending of funds are no longer performed by the Province.** The circuit hopes Báez can revive the sector and improve his companies' figures, alleviating the problems at least in this area.

# POLÍTICA

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**POLÍTICA** LÁZARO BÁEZ

## El Gobierno le garantiza a Báez más fondos millonarios

POR LUCÍA SALINAS

En 2014, Santa Cruz será una de las provincias que más plata recibirá de la Nación para hacer rutas. Y allí, el empresario vinculado a los Kirchner e investigado por la Justicia, es el principal contratista.



IMÁGENES



Amigo del poder. Lázaro Báez, en 2011, en el cementerio donde construyó la bóveda para Néstor Kirchner. / EFE

23/12/13

El terruño presidencial será, una vez más, uno de los más beneficiados en el destino de fondos para obras viales, en este caso durante 2014. El dinero será destinado mayoritariamente a rutas y en Santa Cruz, pese a contar con varias constructoras, el principal adjudicatario de las obras es **el holding empresarial de Lázaro Báez**. Así, las denuncias que lo rodean y lo vinculan con los Kirchner no impedirían un flujo millonario de fondos para el próximo año.

Esto se desprende del proyecto de ley de Presupuesto 2014, que contempla a Santa Cruz -que recién hace tres años alcanzó un habitante por kilómetro cuadrado- como la

segunda provincia que más plata recibirá **de la Dirección Nacional de Vialidad, con \$ 1.083 millones**. Sólo la supera Buenos Aires, con \$ 1.376 millones.

Según el detalle de Vialidad, **Santa Cruz recibirá fondos para 46 obras**. Durante el primer año de la presidencia Néstor Kirchner se realizaron cuatro obras viales en la Provincia; de allí en más, el ascenso fue constante.

Los proyectos viales son básicamente rutas, en una provincia donde

**casi toda la obra pública en la última década ha sido ganada por las firmas de Báez.** Pese a esta garantía de fondos, hoy las relaciones con el Ministerio de Planificación que conduce Julio de Vido no atraviesan su mejor momento: la obra pública se detuvo hace unos meses y **los conflictos en Austral Construcciones (la firma insignia de Báez) aumentaron**, colocando sus números en rojo e incrementando el desempleo en la construcción.

En el presupuesto 2014, detrás de Santa Cruz quedaron grandes jurisdicciones como Mendoza (\$590 millones para obras viales), Santa Fe (\$536 millones) y Córdoba (\$394 millones). El desbalance no es nuevo: la provincia presidencial ha sido privilegiada en los últimos años con obras viales también por sobre otras provincias **con problemas más estructurales**, como Corrientes (\$254 millones para 2014) o Jujuy (\$189 millones). De los más de 8.000 kilómetros de obras en ejecución y mantenimiento en todo el país, **el distrito K vuelve a ser favorito**.

Muchas de las obras presupuestadas para el año próximo no son novedosas. Del listado adjuntado en el presupuesto, se observa que más de la mitad vienen presupuestadas desde 2011 e incluso varias de ellas desde 2004.

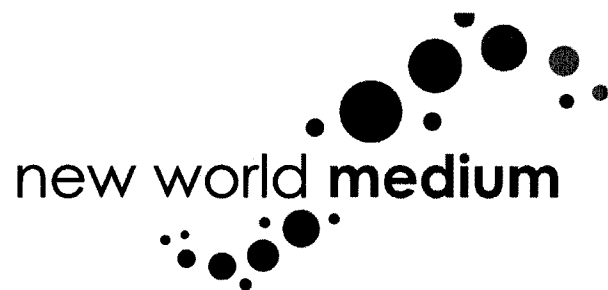
**Las obras denominadas plurianuales no se finalizaron**, aunque todos los años le implican ingresos a Báez por avances parciales. Sólo en 2012, Báez recibió un promedio de 60 millones de pesos mensuales por "certificaciones de obras". Muchas de las obras están a cargo de Austral S.A., otras de Kank y Costilla, y Loscalzos y Del Curto, todas del empresario K.

A modo de ejemplo, hace nueve años se presupuestaron obras como: Malla 101 B (Ruta N° 3) con sólo siete kilómetros construidos. Figura de nuevo para 2014. Sobre la ruta 40, se presupuestó el tramo Bajo Caracoles-Tres Lagos, tanto en 2004, 2011 y para el año que viene, a un costo de \$ 234 millones.

El envío de fondos y el control de los mismos ha sido modificado en los últimos años. Desde 2009, el conglomerado de empresas de Báez recibió en una cuenta del Banco Nación **fondos para obras desde Planificación Federal y Vialidad por \$ 2.100 millones**. La cuenta se habría cerrado, según informó el portal Opi Santa Cruz.

"Desde hace años, los convenios los establecen Planificación y Vialidad Nacional de manera directa con las empresas, a la Provincia le dejaron inspección técnica", se despegaron desde el Gobierno santacruceño.

**La certificación de obras y envíos de fondos ya no lo hace la Provincia.** Es el circuito que espera Báez se reactive para mejorar los números de sus empresas y conseguir un alivio, al menos en este rubro.



March 27, 2014

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# EXHIBIT “M”

EXHIBIT “M”

lanacion.com

Friday, July 12, 2013 | Published in the printed edition

lanacion.com | Politics | **The Lázaro Báez case**

See page on in PDF

Suspicious

## Multimillion peso bailout of Lázaro Báez by Banco Nación

The conditions of the trust set up by Fariña for \$ 350 million have become more favorable in the midst of the scandal.

By **Florencia Donovan** for | LA NACION

While entrepreneur Lázaro Báez was the focus of allegations regarding supposed overcharging and money laundering, Banco Nación [National Bank] authorized a financial rescue of his Austral Construcciones companies, Kank Costilla and Sucesión de Adelmo Biancaliani.

The decision was taken by the board of the bank after it decided last week to modify the conditions of the \$ 350 million financial trust set up by Báez two years ago at Nación Fideicomisos despite the objections raised by specialist staff at the entity, according to various sources in touch with LA NACION.

This is the same trust which another individual subject to criminal investigation for presumed money-laundering has boasted of having set up: Leonardo Fariña.

LA NACION has confirmed that the board of Banco Nación took two decisions. The first was to extend the term of the trust titles, which were due to mature on the 30<sup>th</sup> of last month, by one year. As senior bank sources admitted, without this Báez would have had to return the \$ 231 he had financed. However, this financial lifeline has some questionable elements. The original agreement included the condition that Báez's companies were not under criminal investigation.

The second decision taken in Báez's favor by the board of Banco Nación was more technical in nature. It extended to \$ 300 million the amount that can be issued in "Class A" titles, which are issued against certificate guarantees, while the remaining \$ 50 million, the so-called "Class B" titles, must be issued against other guarantees.

These changes are more far-reaching than they seem. As stated in the trust agreement obtained by this newspaper, it was originally the case that no more than 100 million "Class A" debt instruments could be issued, with the remaining 250 million having to be "Class B."

So, although the total amount provided in the original trust of \$ 350 million has not been altered, Báez has another 69 million pesos available to him since he can now use certificates to complete the permitted financing.

### LEGAL QUESTIONS



Questioned about this, Banco Nación admitted that changes had been made to the trust agreement but provided no further details. The trust that Fariña declared having set up for Lázaro Báez in June 2011 is, as has been confirmed to LA NACION by sources close to the entrepreneur affiliated with Kirchner, essential to the continued revolution of the [financial] wheel in order to spare the company from serious difficulties that could otherwise leave between four and five thousand people in the South on the street.

Trust specialists state that the terms of instruments of this type are frequently extended when a debtor might encounter financial difficulties. "No one wants the client to stop receiving payments or get killed off. Everything possible is done so that they can end up paying," they explained.

However, in this case, the financial lifeline thrown by Nación to Báez is made questionable by some additional conditions that have been added to it. As stated in the documents, the two individuals signing as representatives of the companies in the trust are Martin Antonio Báez, Lázaro's son, and Claudia Bustos, whose financial track record has recently been tarnished by the issue of three checks totaling 760,000 pesos that bounced through lack of funds, according to the most recent available official data published by the Banco Central.

What's more, the original trust agreement signed in June 2011 contains a clause that expressly provides that the trustee (that is, Nación Fideicomisos) "shall immediately suspend the issue of representative debt instruments" (as titles are known in financial jargon) in the event of "the issue of any resolution of a judicial or extrajudicial nature relating to the validity, duration, scope and enforceability of the agreement or the assets held in trust." Moreover, as sources close to the operation have indicated, these could include the legal investigations currently in progress for which involve the entrepreneur and owner of Austral Construcciones.

Moreover, article 4 of the original trust agreement explicitly provides that the trustor (in this case, Báez's companies) have no credible knowledge of being the subject of any proceeding or investigation by any governmental authority whatsoever, of any administrative or legal actions filed by third parties, of the existence of any type of proceeding or investigation by any governmental authority whatsoever (*sic*), nor of any administrative or legal actions filed by third parties.

It is hard to credit that Banco Nación or Báez himself were unaware that the entrepreneur was implicated in an investigation regarding alleged overcharging of public works contracts and supposed money-laundering brought by federal judge Sebastián Casanello, in which his companies are also under the microscope. In this case file at least, the former associate of president Néstor Kirchner has already appointed his defense counsel.

#### **Lázaro Báez // Entrepreneur, staunch Kirchner supporter**

##### **Lifeline**

The owner of Austral Construcciones succeeded in obtaining a multimillion peso bailout from Banco Nación

#### **THE TRUST BY THE NUMBERS**

##### **The agreement includes two classes of debt instrument**

**350 million**

The total trust amount obtained by Báez for Austral Construcciones, Kank y Costilla, and Sucesión Adelmo Biancalani, of which he was due to return \$ 231 million

**300 million**

The maximum amount that can now be issued in higher-value "Class A" titles, which until now were limited to \$ 100 million; the exchange yielded a further \$ 69 million

**50 million**

The new ceiling for the issue of "Class B" debt instruments of lower value; until last week, only a maximum of \$ 250 million could be issued in titles of this type

**AN OFFICIAL BODY TO THE RESCUE**

Nación supplied oxygen to Lázaro Báez over the objections of specialist staff

**Juan Carlos Fábrega / President of the Banco Nación**

Under his authority the board of directors approved the extension of the term for the maturity of the trust titles by one year, failing which Báez would have needed to return \$ 231 million. The bank also increased the number of "Class A" titles in the trust, which in practice means giving Báez an additional \$ 69 million.

**Lázaro Báez / Owner of Austral Construcciones**

Affected by delays in the payment of public works certificates by his companies, Lázaro Báez sought to finance himself at more reasonable rates. No sooner had the agreement been approved than the scandal broke with him and Fariña as protagonists; nonetheless, the Board of Banco Nación ignored the objections of its specialist staff and increased his financing.

**2010 / Gestation**

Fariña begins to negotiate the lines of credit

**2011 / Birth**

Banco Nación approves the agreement with Báez

**2013 / Extension**

The bank gives the trust another year of life

Sospechas

**Millonario rescate del Banco Nación a Lázaro Báez**

En medio del escándalo, mejoró las condiciones de un fideicomiso que armó Farfía por \$ 350 millones  
Por **Florencia Donovan** | LA NACION

**A**l mismo tiempo que el empresario Lázaro Báez concentra denuncias por presuntos sobrepagos en la obra pública y lavado de activos, el Banco Nación otorgó un rescate financiero a sus empresas Austral Construcciones, Kank y Costilla, y Sucesión de Adelmo Biancallani.

La decisión fue tomada por el directorio del banco al modificar la semana pasada las condiciones del fideicomiso financiero que Báez estructuró hace dos años en Nación Fideicomisos por \$ 350 millones y pese a las objeciones que, según dijeron diversas fuentes a LA NACION, planteó la línea técnica de la entidad.

Es el mismo fideicomiso que ante la Justicia se jactó de haber estructurado otro protagonista de las investigaciones penales por presunto lavado: Leonardo Farfía.

El directorio del Banco Nación tomó dos decisiones, según confirmó LA NACION. La primera fue extender por un año el vencimiento de los títulos del fideicomiso, que vencían el 30 del mes pasado. Si no, reconocieron altas fuentes bancarias, Báez hubiera tenido que devolver los \$ 231 millones que mantenía financiados. El salvavidas financiero acumula, sin embargo, condimentos cuestionables. El contrato original incluía la condición de que las empresas de Báez no estuvieran bajo una investigación penal.

La segunda decisión favorable a Báez que tomó el directorio del Banco Nación fue más técnica. Amplió hasta \$ 300 millones el monto que puede emitir de títulos denominados "Clase A", que son contra garantía de certificados de obra, mientras que los \$ 50 millones restantes, o los denominados "Clase B", deben ser emitidos contra otras garantías.

Los cambios son más profundos de lo que parecen. Originalmente, según consta en el contrato del fideicomiso al que accedió este diario, no se podían emitir más de 100 millones de valores de deuda "Clase A", y los restantes 250 millones debían ser "clase B".

Así, aunque no se modifica el monto total previsto en el fideicomiso original, de \$ 350 millones, le liberaría a Báez ahora unos 69 millones de pesos adicionales, ya que le permitiría al empresario utilizar certificados de obras para completar el financiamiento previsto.

**LAS DUDAS LEGALES**

Consultados al respecto, en el Banco Nación admitieron los cambios en el contrato del fideicomiso financiero, pero no dieron mayores detalles. Es el fideicomiso que Farfía afirmó que armó para Lázaro Báez en junio de 2011 y que, según confían fuentes cercanas al empresario kirchnerista a LA NACION, representa el "engranaje clave para que la rueda [financiera] siga girando, y evitarle problemas graves a la compañía que, de otro modo, podría terminar dejando en el Sur entre 4000 y 5000 personas en la calle".

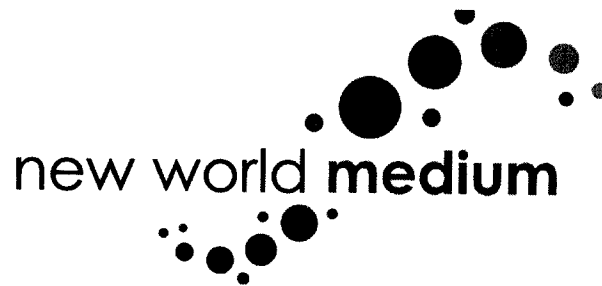
Especialistas en materia de fideicomisos señalan que es habitual extender plazos de este tipo de instrumentos cuando un deudor puede afrontar dificultades financieras. "Nadie quiere que le dejen de pagar ni mata al cliente. Se hace lo que sea para que termine pagando", explican.

Sin embargo, en este caso, el salvavidas financiero que el Nación le dio a Báez tiene algunos condimentos adicionales que lo hacen cuestionable. Las dos personas que firman como apoderados de las empresas en el fideicomiso, según consta en los documentos, son Martín Antonio Báez, el hijo de Lázaro, y Claudio Bustos, que tiene un historial financiero reciente manchado por la emisión de tres cheques rechazados por falta de fondos por un total de 760.000 pesos, de acuerdo con los últimos datos oficiales disponibles que publicó el Banco Central.

Pero además, en el contrato del fideicomiso original, firmado en junio de 2011, existe una cláusula que expresamente establece que el fiduciario (o sea Nación Fideicomisos) "suspenderá inmediatamente la emisión de valores representativos de deuda" (tal el nombre que se les da en la jerga financiera a los títulos) en caso de que se produzca "el dictado de cualquier resolución, de carácter judicial o extrajudicial; relacionada con la validez, vigencia, alcance y ejecutabilidad del contrato o los bienes fideicomitados". En tal sentido, señalaron fuentes relacionadas con la operación, podrían quedar incluidas las investigaciones que en este momento se están llevando a cabo en la Justicia y que involucran al empresario y dueño de Austral Construcciones.

Más aún, en el contrato del fideicomiso original, en el artículo 4º, se establece explícitamente que el fiduciante (en este caso, las empresas de Báez) "no tiene conocimiento fehaciente de ser objeto de ningún procedimiento o investigación por parte de autoridad gubernamental alguna, de acciones





March 27, 2014

I hereby certify that I am a professional translator, that I abide by the Code of Ethics and Professional Practice of the *American Translators Association*, that I am fluent in Spanish and English, that I have employed a team of professional translators, and that we have translated, to the best of our knowledge, the attached document entitled

**News Article**

From Spanish into English

Signed,

Cathleen Waters

Founder, New World Medium

Translator of French, Spanish, Italian, Portuguese and English

American Translator's Association Membership no. 257918

# EXHIBIT “N”

EXHIBIT “N”

lanacion.com

lanacion.com | Politics | Tax Havens

Monday April 15, 2013 | 10:49

## **Jorge Lanata Unearths the Lázaro Báez's Money Trail**

Through a hidden camera set up by *Periodismo Para Todos* ("Journalism for all" - PPT), businessman Leonardo Fariña revealed presumed seven-figure schemes he consummated with the Kirchnerista businessman; Néstor Kirchner was also involved

According to information from the investigation, Fariña would have orchestrated Báez's plan to send money abroad through Federico Elaskar's financial entity, SGI. In an interview with PPT, the financier approved the schemes and claimed the existence of more than fifty companies created to execute transactions. The deal also involved Fabián Rossi, the husband of actress Iliana Calabró, who would have acted as a link for the bank transactions in Panama.

Appearing on hidden camera, Fariña responded affirmatively when asked by Lanata whether Lázaro Báez was Néstor's partner. "There are no shell companies in politics, only operators," he said. And with regard to the former president: "You cannot imagine the scale of the structure that Néstor had set up. I can assure you that the guy handled everything." "I want to show that I'm not a criminal. I'm a capable guy," he defended himself shortly thereafter. And he revealed: "Here are two great references: Cristóbal and Lázaro. If you play hardball with Cristóbal, you end up dead."

Meanwhile, Elaskar said he was cheated by business owners in Báez's network, who also threatened his life. The company he owned now belongs to the accountant Daniel Pérez Gadín, who maintained a relationship with Báez. "Fariña asks me to set up the structures where they can receive a certain amount of money that would leave the country. They set up between 45 and 50 companies," said the financier. And he explained: "The money was going in airplanes. It came with bags, backpacks, depending on the quantity. I think the highest amount moved into SGI was 12 million."

Seconds before the end of PPT, Lanata, recently honored by the Spanish Academy of Sciences and Arts of Television "for his continued denunciation of the corrupt political class," said: "The money that someone takes is taken from somewhere. That's the face of corruption. Some people think they're taking part in revolution and that makes them important."

And he continued: "I've been a journalist for many years. I've never seen that level of corruption, much less people talking as if they're Mother Theresa, which is what angers me most." "I want to dedicate the program to the flood victims, or rather, those who lost everything, their lives, their future, their memories. I want to ask them not to lose faith," he concluded.



## Jorge Lanata mostró la ruta del dinero de Lázaro Báez

A través de una cámara oculta realizada por *Periodismo Para Todos*, el empresario Leonardo Fariña reveló supuestas maniobras millonarias que tendrían como protagonista al empresario kirchnerista;

Según los datos de la investigación, Fariña habría orquestado a pedido de Báez el plan para enviar el dinero al exterior, a través de la financiera SGI, de Federico Elaskar. En una entrevista con *PPT*, el financiero ratificó las maniobras y denunció la existencia de más de cincuenta sociedades creadas para realizar las transacciones. En el negocio también estaría involucrado el marido de la actriz Iliana Calabró, Fabián Rossi, quien habría actuado como nexo de las operaciones bancarias en Panamá.

En la cámara oculta, Fariña, consultado por Lanata acerca de si Lázaro Báez era socio de Néstor, respondió que sí. "En la política no hay testaferros, sino operadores", señaló. Y en alusión al ex presidente, sostuvo: "Vos no tenés dimensión de la estructura que había armado Néstor. Yo te puedo asegurar que el tipo manejaba todo". "Quiero blanquear que no soy un delincuente, soy un tipo capaz", se defendió poco después. Y disparó: "Acá hay dos grandes referentes: Cristóbal y Lázaro. Con Cristóbal patinás en el medio y terminás muerto".

Por su parte, Elaskar aseguró que fue estafado por empresarios del entorno de Báez, por quienes además fue amenazado de muerte. La firma de la cual era dueño ahora pertenece al contador Daniel Pérez Gadín, quien mantendría relación con Báez. "Fariña me pide el armado de estructuras donde puedan ellos recibir cierta cantidad de dinero y que salga del país. Armaron entre 45 y 50 sociedades", contó el financiero. Y detalló: "El dinero se iba a buscar en aviones, venía con bolsos, mochilas, depende la cantidad. Creo que el máximo que llegó a llevar a la financiera fueron 12 millones".

Segundos antes de terminar *PPT*, Lanata, recientemente distinguido por la Academia Española de las Ciencias y las Artes de la Televisión "por su denuncia permanente de la clase política corrupta", expresó: "La plata que alguien se lleva, se la lleva de algún lugar, esa es la cara de la corrupción. Hay quienes creen que están haciendo la revolución y entonces son importantes".

Y prosiguió: "Yo hace muchos años soy periodista, nunca vi este grado de corrupción, ni tampoco que hablen como si fueran la Madre Teresa, que es lo que más me enoja". "Le quiero dedicar el programa a los inundados, o sea a los que perdieron todo, la vida, el futuro, los recuerdos y les quiero pedir que no pierdan la fe", concluyó.



March 27, 2014

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# EXHIBIT “O”

EXHIBIT “O”



Suspicious

## Báez "rented" the three hotels belonging to the Kirchners for \$14.5 million

by **Hugo Alconada Mon** | LA NACION[Twitter: @halconada](#) | [View Profile](#)

**B**etween the years 2010 and 2011, the Kirchners received over \$ 14.5 million from Valle Mitre, the company that manages their hotels and is run by Lázaro Báez, the great benefactor of public works in Patagonia, according to the company's internal accounting records, to which LA NACION had access.

Each month, the Kirchners received checks from Valle Mitre for the Alto Calafate hotel, with which seven Báez companies have signed confidential and retroactive agreements. But they were also paid for the Las Dunas Inn (which, on paper, belongs to Báez) and even for the Los Sauces hotel, whose management is in the hands of the Relats family. Regardless, Báez made multimillion dollar payments for this establishment, too.

Just for the "rental" of Alto Calafate, the presidential couple raised over \$ 10.1 million through Hotesur SA, the company they use to control the hotel. Out of this amount, more than \$ 6.3 million were raised in 2010, and \$ 3.7 million in the following year, when the ex-president had already died.

In addition to those expenditures, more checks were received by Néstor and Cristina Kirchner from Valle Mitre, for a total of over \$ 4.3 million over the period of those two years. In the company's accounting books, these were recorded separately, under two categories identified as "Los Sauces – La Aldea" and "NCK – Las Dunas."

All these Valle Mitre expenditures appear in an Excel spreadsheet obtained by LA NACION. It is titled "Payments Rental Units" and was handled for years by Báez's accounting team, which has admitted that the document is authentic.

Yesterday, before the courts in Río Gallegos, Báez described these records as "private documents" and said he may lodge a "criminal complaint" for what he called a "clear violation of tax secrecy." Still, he never suggested that these documents were false (see separate information).

An analysis of these records carried out by LA NACION over the last several months, which involved six anti-money laundering, tax and accounting experts, has uncovered a number of suspicious features that may point to such crimes as asset laundering, illegal enrichment, and aggravated tax evasion.

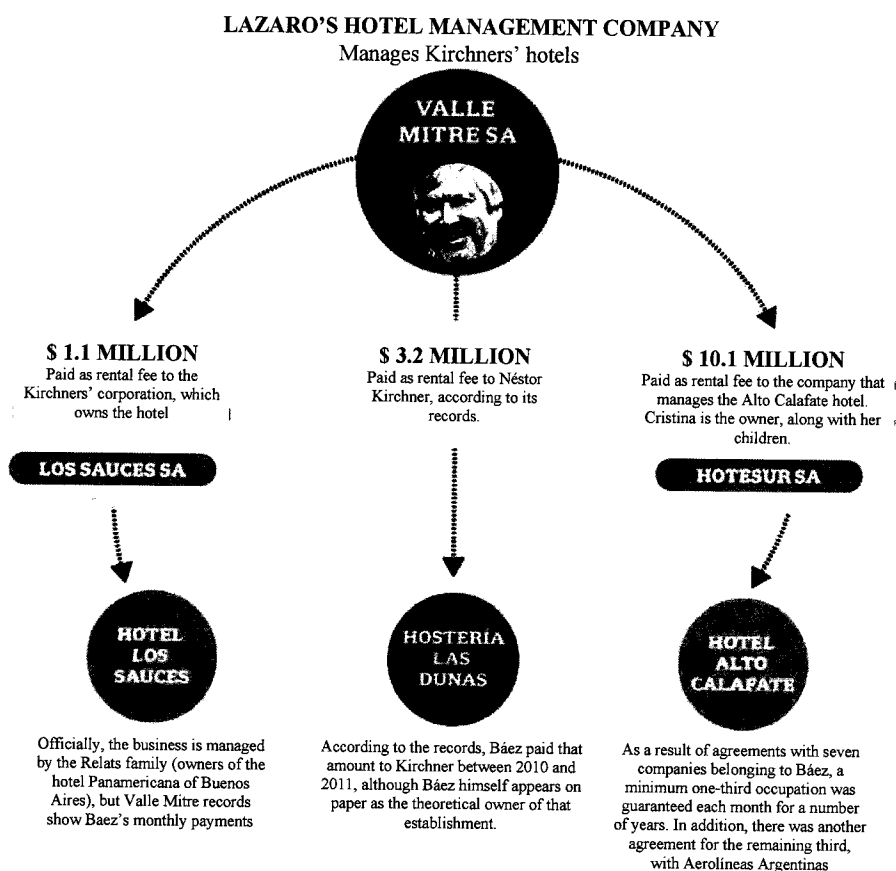
In the Los Sauces case, the Kirchners managed it through a corporation of the same name, in which they each held 45% of the shares. On the Internet, it is presented as "the El Calafate luxury hotel," with 42 suites located in six "Patagonian houses."

Years ago, Los Sauces was the center of a criminal case, when it was discovered that the Relats family, owners of the Panamericano in Buenos Aires, was paying the Kirchners \$ 105,000 US per month – they later agreed on a lower price – to manage that hotel, while at the same time being a beneficiary of national public works. That investigation failed.

Nevertheless, for reasons that are not apparent from the Grupo Báez documents obtained by LA NACION, the Valle Mitre management company has compiled records on billing and checks related to Los Sauces, as well as another hotel, La Aldea, in Chaletén. It appears that the owners of that hotel are Leandro Albornoz – Báez's notary public who holds shares in Valle Mitre – and Adrián Berni, the management company's chief executive. Still, it was not Albornoz, nor Berni, nor La Aldea that issued the invoices paid by Valle Mitre during all those months. In all of these, Los Sauces appears as the issuer.

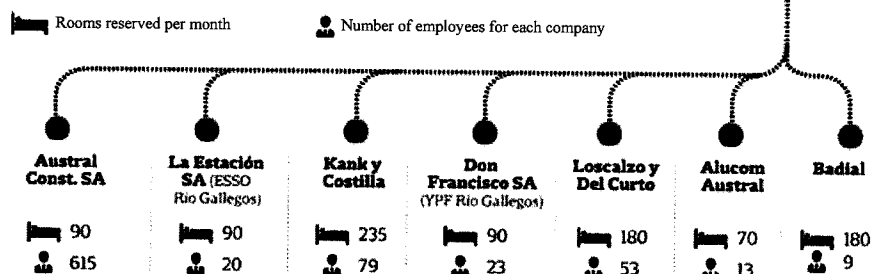
## How the money was channeled to the hotels

REFERENCES ● Property of Lázaro Báez ● Property of Cristina .....► Payments



## LÁZARO BAEZ'S COMPANIES THAT HAVE PAID FOR LODGING

This was done through the Valle Mitre SA management company



Source: LA NACION

Could Valle Mitre have issued 19 checks to Los Sauces between the year 2010 and the middle of 2011 as a means of collaborating with the Relats in the payment of its monthly quota to the Kirchners? Or did Valle Mitre use its own means to pay the Kirchners a part of this rent?

In a similar vein as with Los Sauces, Valle Mitre made payments to Nestor Kirchner for over \$ 3.2 million between the years 2010 and 2011 for the "lease" of the Las Dunas hotel, which, at least on paper, was controlled by Báez, as announced yesterday by LA NACION. This was followed by the \$ 10.1 million that the Kirchners had received for Alto Calafate, under the terms of the confidential and retroactive agreements that the seven Báez companies had signed with the management company, as announced the day before yesterday by this newspaper.

But that is not all. The analysis of Valle Mitre's "Payments Rental Units" spreadsheet shows more common data regarding the payments to the Kirchners for the three hotels. The first of these is that checks were issued between the beginning of 2010 and July 2011, and shortly thereafter the ex-president's declaration of heirs was formalized.

## NESTOR'S INHERITANCE

From that moment on, no more invoices appear in these records under the Kirchners' name and its CUIT number. It was around that same time that the apportionment of his property among his children, Máximo and Florencia,

and his widow, Cristina Fernández, was formalized. As a result of this inheritance, the President reported in her sworn declaration of assets, submitted before the Anticorruption Office (OA [by its Spanish acronym]) that she held shares in three corporations: Los Sauces SA, Co Ma SA and Hotesur SA. Yet, there is no reference whatsoever to either Las Dunas or La Aldea hotels or their parent companies.

The second common feature in the rental payments made by Hotesur, Los Sauces–La Aldea, and NCK–Las Dunas is that in all three cases, type “A” invoices were issued – meaning that the issuer was registered before AFIP – and an amount was retained as tax on the earnings, while always leaving a small remainder as a “current account balance.”

Thus, the checks issued each month by Valle Mitre were in the amount of \$ 469,272 for “Hotesur–Alto Calafate,” \$ 68,062.50 for “Los Sauces–La Aldea” (this amount was reduced to \$ 45,497 starting in July 2012) and \$ 177,172 for “NCK–Las Dunas.”

**Reporting by Mariela Arias, correspondent in Santa Cruz**

#### **THE GOVERNMENT’S DENIAL**

This morning, the General Office of the Presidency has released through the official Télam agency what it called a “refutation” of the information published yesterday by LA NACIÓN about the “leasing” of the Las Dunas inn in El Calafate by the businessman Lázaro Báez. It is worth noting how little time has passed between the publication of this information and the reaction from the Government.

Below is the full text of the Télam release:

The General Office of the Presidency rejected the “false statements made by the LA NACIÓN newspaper and repeated by Clarín” with regard to a building declared by the ex-president Néstor Kirchner in El Calafate, noting that said publications “attempt to cast doubt on the legitimacy, legality and honesty of the private financial acts” of Néstor Kirchner and Cristina Fernández de Kirchner.

To this effect, the General Secretary of the Presidency, Oscar Parrilli, issued a denial entitled “They are still lying, still slandering” via a letter that was released “under express instructions of the President.”

This text assures that “it is not the first time” that false information is published about the Kirchner couple, because “for many years now, (Néstor Kirchner and the President) have received and continue to receive defamatory treatment at the hands of these media outlets.”

With regard to the exposé published by LA NACIÓN and Clarín, Parrilli noted that “the Las Dunas Inn, which is a business name, is the name assigned to the building identified as C1A, located in the area of El Calafate, Province of Santa Cruz.”

This building, he explains, “was declared by the President Néstor C. Kirchner from the moment of its purchase in February 2008, both in the Sworn Declarations submitted before the AFIP and before the Anti-corruption Office.”

He also added that “upon the death of the President Néstor C. Kirchner, said building is included in the annual Sworn Declaration submitted before AFIP and the Anti-corruption Office by President Cristina Fernández de Kirchner, always showing the proper percentage accruing to her as jointly-owned property.”

He went on to note that “the income obtained from leasing this property to the Valle Mitre S.A. company have also been declared before the above-mentioned agencies as part of President Néstor Kirchner’s overall property leasing income.”

In addition, he stated that “from the time the declaration of heirs was released, the President of the Nation has been declaring her income from this lease in the correct percentage as per her share or the rent.”

“The fact that the LA NACIÓN newspaper is not aware of the proper tax regulations with regard to declaring real property, which must be done by correctly identifying its geographic location, rather than by its business name, deserves nothing less than the most vigorous condemnation, since it shows a clear, deliberate, bad intention, aimed at creating confusion and a cloud of suspicion, such as the idea that they were hiding this property and failing to declare it,” he said.

Furthermore, he invited “anyone who wishes to take the time to analyze both Presidents’ sworn declarations, always submitted publically, on time and in a correct manner, will find that the real property identified as C1A in El Calafate (Santa Cruz), was always declared from the moment of its acquisition.”

“Anyone who wishes to corroborate the fact that the tax records match the asset named may do so, and what’s most important is that whoever takes this path will be able to prove the falsehood of the statements made by the LA NACIÓN newspaper and repeated over and over again by Clarín–TN,” he added.

“From Skanska to gigantic safes where billions of euros or dollars were stored, and then going on to mysterious voyages to exotic tax paradises – which were published in the Official Bulletin of the Nation – and now to the properties and rental income that has been properly reported since the year 2008 in sworn declarations submitted to both AFIP and the Anti-Corruption Office, and for which taxes have been and are still being paid, it seems that the lies and the defamation are endless,” the letter emphasized.

In addition, it stated that "these two Presidents have been among the most denounced by media outlets, opposition leaders, NGOs and other sundry characters and have been investigated like no other citizens by the Argentinian justice system," although "what's interesting and remarkable is that these accusations are NEVER about any hidden property that was suddenly discovered by someone, or undeclared accounts or properties overseas, or because their living standard is out of line with their income."

"On the contrary, it was always about those assets that already appear in their own sworn declarations that have been signed and submitted by both and whose corresponding taxes have already been paid," stated the latter published by the General Office.

Finally, it notes that "it would be good if these media outlets directed the same investigative zeal towards the sworn declarations of the leaders and officials across the entire political spectrum and from all the Branches of the State, and also mentioned those individuals who have never submitted any sworn declaration at all."

The letter adds that "it would be good if someone also published what both of them have paid in taxes and compared that to the amounts paid to other leaders, whose living standard, properties, trips abroad, etc., do not match in the least what they had previously declared. And all this does not even take into account that many of these individuals have never even submitted a sworn declaration, and no one says anything."

"It is hard to believe that these things are missed by so many 'investigative journalists'. The LA NACIÓN newspaper and the multimedia company Clarín belonging to Magneto, TN, Radio Mitre, etc., have again lied to everyone, with the sole intention to slander and malign the ex-president and the current president of the Nation, in the best fascist manner: keep lying, keep lying, and something will stick," concluded the letter.



Sospechas

## Báez "alquiló" los tres hoteles de los Kirchner por \$ 14,5 millones

■ Por Hugo Alconada Mon | LA NACION

Twitter: @alconada | [Ver perfil](#)

Entre 2010 y 2011, el matrimonio Kirchner recibió más de \$ 14,5 millones de Valle Mitre, la sociedad que gerencia sus hoteles y que controla Lázaro Báez, el gran beneficiario de la obra pública en la Patagonia, según consta en los registros internos contables de esa firma que pudo ver LA NACION.

Los Kirchner recibieron cheques de Valle Mitre cada mes por el hotel Alto Calafate, con el que siete empresas de Báez firmaron acuerdos confidenciales y retroactivos. Pero también por la hostería Las Dunas (que en los papeles es de Báez) e incluso por el hotel Los Sauces, cuya gestión se encuentra en manos de la familia Relats. Aun así, Báez también hizo pagos millonarios por ese establecimiento.

Sólo por el "alquiler" del Alto Calafate, el matrimonio presidencial recaudó más de \$ 10,1 millones a través de Hotesur SA, la sociedad con la que controlan el hotel. De ese monto, más de \$ 6,3 millones correspondieron a 2010 y \$ 3,7 millones, al año siguiente, cuando ya había muerto el ex presidente.

A esos desembolsos se sumaron más cheques de Valle Mitre por algo más de \$ 4,3 millones durante esos dos años para Néstor y Cristina Kirchner. En sus registros contables los anotó por separado, en dos rubros a los que identificó como "Los Sauces -La Aldea" y "NCK -Las Dunas".

Todos esos desembolsos de Valle Mitre constan en una planilla de Excel entregada a LA NACION. Titulada "Pagos Alquileres Unidades", durante años fue manejada por el equipo contable de Báez, que admitió la veracidad de los documentos.

Báez calificó ayer esos registros de "papeles privados" de sus empresas al denunciarse ante la Justicia en Río Gallegos y anticipar que podría iniciar una "acción penal" por lo que definió como una "evidente violación del secreto fiscal". Pero en ningún momento adujo que esos documentos fueran falsos (ver aparte).

Del análisis de esos registros, que LA NACION llevó a cabo con seis expertos antilavado, tributarios y contables durante los últimos meses, surgen varios rasgos sospechosos, que podrían configurar los delitos de lavado de activos, enriquecimiento ilícito y evasión tributaria agravada.

En el caso de Los Sauces, los Kirchner lo controlaban a través de una sociedad anónima del mismo nombre en la que cada uno poseía el 45% de las acciones. En Internet, se presenta como "el hotel de lujo de El Calafate", con 42 suites distribuidas en seis "casas patagónicas".

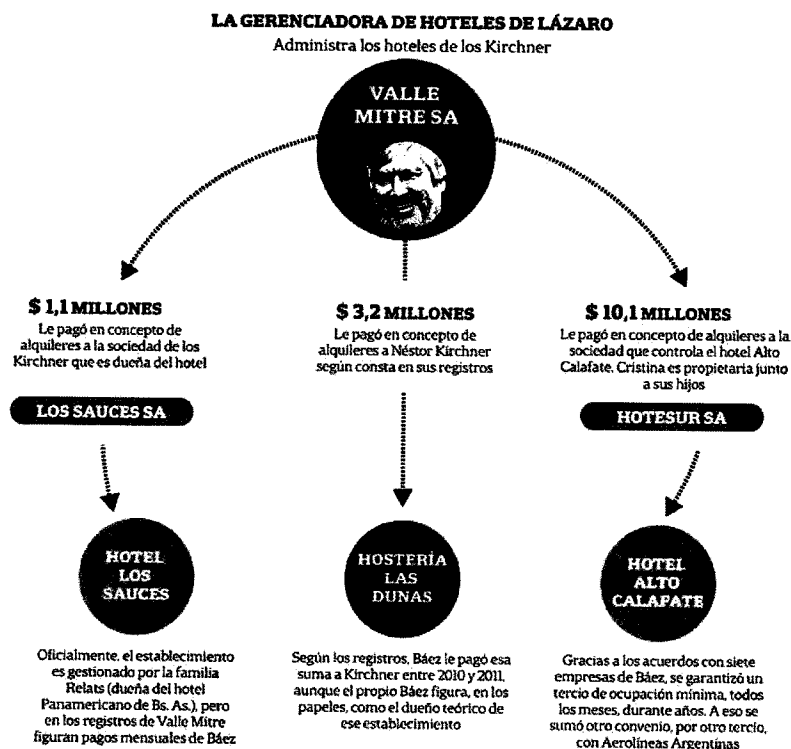
Años atrás, Los Sauces fue el centro de una causa penal cuando trascendió que la familia Relats, dueña del Panamericano en Buenos Aires les pagaba a los Kirchner un alquiler de US\$ 105.000 por mes -luego acordaron un valor más bajo- por gerenciar ese hotel, al mismo tiempo que eran beneficiarios de obra pública nacional. Esa investigación no prosperó.

Sin embargo, y por algún motivo que no surge de los documentos del Grupo Báez que obtuvo LA NACION, la gerencadora Valle Mitre acumuló las anotaciones sobre facturación y cheques correspondientes a Los Sauces junto a los de otro hotel, La Aldea, en el Chaltén. En ese hotel, a su vez, como dueños aparecen Leandro Albornoz -el escribano de Báez que figura como accionista de Valle Mitre- y Adrián Berni, máximo ejecutivo de esa gerencadora. Pero ni Albornoz, ni Berni, ni La Aldea en sí emitieron las facturas por las cuales Valle Mitre pagó todos los meses. En todas figura Los Sauces como emisora.



## Cómo se giraba el dinero a los hoteles

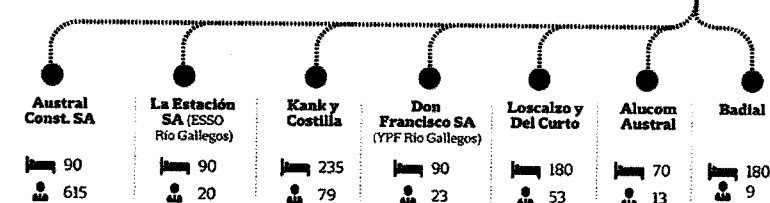
REFERENCIAS ● Propiedad de Lázaro Báez ● Propiedad de Cristina ➡ Pagos



### LAS EMPRESAS DE LÁZARO BÁEZ QUE PAGARON ESTADÍAS

Lo hicieron a través de la gerenciadora Valle Mitre SA

🛏 Habitaciones reservadas por mes    👤 Cantidad de empleados de cada empresa



Fuente: LA NACION

¿Acaso la firma Valle Mitre les pagó a Los Sauces durante 2010 y mediados de 2011 como forma de colaborar con Relats en el pago de su canon mensual a los Kirchner? ¿O Valle Mitre cubrió por sí misma ante los Kirchner parte de ese alquiler?

En la misma línea que con Los Sauces, Valle Mitre registró pagos a Néstor Kirchner por más de \$ 3,2 millones entre 2010 y 2011 por el "alquiler" del hotel Las Dunas que, por lo menos en los papeles, controla Báez, según reveló ayer LA NACION. Y a eso se suman los \$ 10,1 millones que los Kirchner cobraron por el Alto Calafate, cubiertos por los acuerdos confidenciales y retroactivos que siete empresas de Báez firmaron con la gerenciadora, como este diario informó anteayer.

Pero eso no es todo. Del análisis de la planilla "Pagos Alquileres Unidades" de Valle Mitre surgen más datos en común sobre los pagos a los Kirchner por los tres hoteles. El primero, que se libraron cheques desde principios de 2010 y hasta julio de 2011, poco después de que se formalizó la declaratoria de herederos del exmandatario.

### HERENCIA DE NÉSTOR

A partir de ese momento, ya no constan en esos registros facturas emitidas bajo el nombre de Kirchner y con su número de CUIT. Por entonces se formalizó el reparto de sus bienes y acciones entre sus hijos Máximo y Florencia, y su viuda, Cristina Fernández. Como fruto de esa herencia, la Presidenta informó en su declaración jurada patrimonial correspondiente a 2011 que presentó ante la Oficina Anticorrupción (OA) que acumulaba participaciones en tres sociedades: Los Sauces SA, Co Ma SA y Hotesur SA. Pero no hay alusión alguna a los hoteles Las Dunas y La Aldea o sus sociedades controlantes.

El segundo dato común a los pagos de alquileres por Hotesur, Los Sauces-La Aldea y NCK-Las

Dunas es que en los tres casos se emitieron facturas tipo "A" -es decir, responsable inscripto ante la AFIP-, se retuvo un monto por el impuesto a las ganancias y siempre se dejó un pequeño remanente como "saldo de cuenta corriente".

De ese modo, los cheques que emitió Valle Mitre cada mes fueron por \$ 469.272 para "Hotesur-Alto Calafate", por \$ 68.062,50 para "Los Sauces-La Aldea" (valor que se redujo a \$ 45.497 a partir de julio de 2010) y \$ 177.172 para "NCK-Las Dunas".

**Con la colaboración de Mariela Arias, corresponsal en Santa Cruz**

## DESMENTIDA DEL GOBIERNO

Esta madrugada, la Secretaría General de la Presidencia difundió, a través de la agencia oficial Télam, lo que definió como una "desmentida" a la información publicada, ayer, por LA NACIÓN sobre el "alquiler" que el empresario Lázaro Báez hizo de la hostería Las dunas, en El Calafate. Llama la atención el tiempo que pasó entre la publicación de esa información y la reacción del Gobierno.

A continuación, el texto completo del cable de Télam:

La Secretaría General de la Presidencia salió al cruce de las "falsas afirmaciones efectuadas por el diario LA NACIÓN y repetidas por Clarín" respecto a un inmueble declarado por el ex presidente Néstor Kirchner en El Calafate, señalando que las publicaciones "intentan poner en duda la legitimidad, legalidad y honestidad de actos económicos privados" de Néstor Kirchner y Cristina Fernández de Kirchner.

En ese sentido, el secretario General de la Presidencia, Oscar Parrilli, brindó una desmentida a través de un comunicado dado a conocer "por expresas instrucciones de la Primera mandataria", que lleva como título "Siguen mintiendo, siguen difamando".

Así, el texto asegura que "no es la primera vez" que se producen las publicaciones falsas respecto al matrimonio Kirchner, ya que "durante muchos años (Néstor Kirchner y la Presidenta) han recibido y siguen recibiendo un tratamiento injurioso por parte de estos medios".

Respecto a la denuncia de LA NACIÓN y Clarín, Parrilli indicó que "la Hostería Las Dunas, que corresponde a un nombre de fantasía, es la denominación que se le asigna al inmueble identificado como C1A, en la localidad de El Calafate, Provincia de Santa Cruz".

Ese inmueble, explica "fue declarado por el Presidente Néstor C. Kirchner desde su adquisición en Febrero del año 2008, tanto en las Declaraciones Juradas presentadas ante la AFIP como en la Oficina anticorrupción".

A la vez, agrega que "a partir del fallecimiento del Presidente Néstor C. Kirchner, dicho inmueble está incluido en la Declaración Jurada que la Presidenta Cristina Fernández de Kirchner presenta anualmente ante la AFIP y ante la Oficina Anticorrupción, siempre en el porcentaje que le corresponde debido al carácter ganancial que el bien tuvo".

También detalla que "las rentas obtenidas por la locación de este inmueble a la firma Valle Mitre S.A. también han sido declaradas dentro del conjunto de rentas por locación de inmuebles del ex presidente Néstor Kirchner ante los organismos indicados precedentemente".

Por otra parte, expresa que "desde la declaratoria de herederos, la Presidenta de la Nación declara los ingresos de esta locación, en el porcentaje que le corresponde de dicha renta".

"Que el diario LA NACIÓN desconozca las normativas fiscales en cuanto a la forma de declarar un inmueble, que debe hacerse correctamente indicando su ubicación geográfica y no por su nombre de fantasía; no puede sino merecer el mayor de los repudios ya que evidencia una clara, mala y deliberada intención de generar confusión y un manto de sospecha, como es la idea que ocultaban u omitían declarar este inmueble", expresa.

Por otra parte, invita a "quien quiera tomar el tiempo de analizar las declaraciones juradas de ambos Presidentes presentadas siempre públicamente en tiempo y forma podrán observar que el inmueble identificado como C1A en El Calafate (Santa Cruz), ha sido declarado siempre y desde su adquisición".

Asimismo, prosigue, "quien quiera corroborar que la nomenclatura catastral corresponde al citado bien lo podrá hacer y lo más importante es que quien realice este camino podrá comprobar la falsedad de lo afirmado por el diario LA NACIÓN y repetido hasta el cansancio por Clarín-TN".

"Desde Skanska, hasta bóvedas gigantes donde se almacenaban miles de millones de euros o dólares, pasando después a viajes misteriosos a exóticos paraísos fiscales -que se publicaban en el Boletín Oficial de la Nación-, y ahora a bienes y rentas que figuran declarados desde el año 2008 tanto en las declaraciones juradas presentadas ante la AFIP y ante la Oficina Anticorrupción, y por los que además se tributaron y tributan impuestos; la mentira y la difamación parecen no tener fin", resalta el comunicado.

Además, indica que "ambos Presidentes han sido los más denunciados por las empresas mediáticas, dirigentes opositores, ONGs o ignotos personajes y han sido investigados como ningún otro

ciudadano por la justicia argentina", aunque "lo curioso y llamativo es que siempre las denuncias NO versan sobre bienes ocultos que de repente alguien descubre, sobre cuentas o bienes en el exterior no declarados, o por niveles de vida que no se condicen con sus ingresos".

"Al contrario, siempre fue sobre lo que figura en sus propias declaraciones juradas, presentadas y firmadas por ambos y en base a las cuales se abonaron todos los impuestos", indicó el texto difundido por la Secretaría General.

Por último, se señala que "sería bueno que estos medios pusieran el mismo celo investigativo respecto de las declaraciones juradas de los dirigentes y funcionarios de todo el arco político y de todos los Poderes del Estado, así como también informen quiénes son los que nunca presentaron una declaración jurada".

Agrega que "sería bueno que alguien también publicara lo que ambos pagaron de impuestos y lo compararan con lo abonado por otros dirigentes cuyo nivel de vida, propiedades, viajes al exterior, etcétera, no se compadece, ni mínimamente, con lo que declaran. Sin tener en cuenta que muchos de ellos nunca presentaron una declaración jurada, y nadie dice nada".

"Cuesta creer que a tanto periodismo 'de investigación se le escapan estas cosas. El diario 'LA NACIÓN y el multimedio de Magneto -Clarín, TN, Radio Mitre, etcétera, nuevamente han mentido con la única intención de difamar y desprestigiar al ex presidente y a la actual presidenta de la Nación, al mejor estilo del fascismo: miente, miente que algo quedará", finaliza el texto.



March 27, 2014

I hereby certify that I am a professional translator, that I abide by the Code of Ethics and Professional Practice of the *American Translators Association*, that I am fluent in Spanish and English, that I have employed a team of professional translators, and that we have translated, to the best of our knowledge, the attached document entitled

**News Article**

From Spanish into English

Signed,

Cathleen Waters

Founder, New World Medium

Translator of French, Spanish, Italian, Portuguese and English

American Translator's Association Membership no. 257918

# EXHIBIT “P”

EXHIBIT “P”

## **Báez Secretly Promised Millions in Income to Kirchner**

By Hugo Alconada Mon | LA NACION

Twitter: @halconada | See profile

You don't need to track companies and bank accounts around the world to understand the symbiosis between the businessman Lázaro Báez and the husband and wife team of Néstor Kirchner and Cristina Fernández. Reviewing the books of their hotels in Santa Cruz is enough.

The conclusion is telling: seven of Báez's companies signed retroactive agreements with Valle Mitre SA, the company that manages the Kirchner family's hotels, which guaranteed the couple millions in income for over two years.

In exchange, 90% of the bills that that this management company issued were to Austral Construcciones and other companies owned by Báez, which guaranteed the Kirchners the supposed occupation of one-third of their rooms for years. Regardless of whether it was high or low season.

The information gains relevance considering that district attorney José María Campagnoli was suspended this week due to his investigations into cash transactions from the Patagonian public works tsar.

These agreements reached such an extent that Báez's companies, for example, agreed to pay Valle Mitre SA a set amount (with a much lower rate in dollars) for 935 rooms per month in Hotel Alto Calafate, for which it had to pay regardless of whether they were being used, according to an investigation by LA NACION, which spent months reviewing the bills with six money laundering and tax experts, who prefer to remain anonymous.

The result? Every month, the Alto Calafate was guaranteed at least one third of their revenue, whether or not this location was overflowing with tourists or if it was conspicuously vacant. Likewise, and according to those agreements, of which LA NACION obtained a copy, the 103 luxury rooms of that hotel were occupied 9 nights per month by Báez's employees, one of the largest beneficiaries of public works contracts during the Kirchnerist decade. In other words, those employees would have occupied one in three rooms every month.

This third guaranteed by Báez was supplemented, additionally, by another daily third covered by Aerolíneas Argentinas, at the time in the middle of being expropriated, even though other hotels in the same category in El Calafate offered lower rates, as LA NACION reported in 2010. Therefore, combining both sources of revenue, the Alto Calafate was guaranteed an over 60 percent occupancy rate.

Without taking into account the other income generated by Aerolíneas, in addition to conventions and events paid for by the national government in the same hotel, i.e. the Third Federal Industrial Conference in November 2012, the income provided by Báez amounted to millions. In just a 5-month period of 2010, for example, he reported \$2.8 million – and these agreements came into being starting in August 2009, according to the copy of Austral Construcciones' VAT Purchase book from December of that year, and it extended to the middle of 2011.

With these documents at their disposal, the six experts consulted by LA NACION separately arrived at similar conclusions: they determined that acts occurred that could allegedly amount to money laundering, tax evasion, and dealings incompatible with public office, among other crimes. It also forced the reopening of the investigation into the Kirchners' alleged corruption as "erroneously closed."

The experts' suspicions, which point to the private sector, the AFIP [Federal Administration of Public Revenue] and two former officials of the anti-money laundering unit UIF [Financial Investigation Unit], are all based on the same premise: the operation could represent the way in which part of the revenues from the public works contracts that Báez received for years could have returned to the Kirchners' pockets through the hotel operation.

Suspicions are raised here due to several characteristics of the operation. First, some contracts were signed in September 2010, for example, but given effect retroactively to July 1 of that year, according to the copies of those contracts obtained by LA NACION.

On the other hand, such agreements are normal between, for example, airlines and international hotel chains that negotiate preferential rates to accommodate their pilots and flight attendants around the world, which could explain the no-bid agreement with Aerolíneas; or between a hotel chain and a large travel agency. But not between a business group concentrated in Patagonia, based in Río Gallegos, and an ABC1 luxury hotel in a tourist destination such as El Calafate.

Along the same lines, these types of large accommodation agreements are usually created by a company as a benefit to its employees, or for employment reasons, or to provide business gifts to clients and suppliers. In the case of Báez's companies, there is no evidence of these occurrences. An accountant also provides a link to explain what happened during this period. His name is Daniel Pérez Gadín, and his CV shows that he was a consultant to Alto Calafate at the same time as he worked for Báez. Both are under investigation by federal justice for alleged money laundering and their interactions with the financier Federico Elaskar and his envoy Leonardo Fariña. They were all under investigation by District Attorney Campagnoli, until the case was taken from him, and he was later suspended.

The operation itself comprised several links, but all of them were controlled by the former employee of Banco de Santa Cruz or by the Kirchners. Thus, Báez's companies signed agreements with the management company Valle Mitre – also controlled by Báez – who had an agreement with the presidential couple's company, Hotesur SA, which in turn was the owner of the Alto Calafate.

In practice, some of the agreements were questionable. With only 20 verified employees, the company La Estación SA, who controlled an Esso station in Rio Gallegos, committed to paying for 90 rooms in the Alto Calafate, 300 kilometers away. In other words, each of its employees would have had to stay two weekends a month in the hotel to honor the agreement.

Similar agreements were signed with another service station controlled by Báez, an YPF (Don Francisco SA, with 23 verified employees and 90 rooms committed per month); with Kank y Costilla (79 employees and 235 rooms per month); with Loscalzo y Del Curto (53 employees and 180 rooms per month); with Alucom Austral (13 employees and 70 rooms per month); with Badial (9 employees and 180 rooms per month); and with the group's flagship company, Austral Construcciones (615 employees and 90 rooms per month).

Báez was so much in control of Valle Mitre SA that the ultra-Kirchnerist businessman's accounting department was in charge of billing and accounting for the hotel management company, according to LA NACION. Moreover, around 90% of the receipts issued by Valle Mitre were issued to these companies, particularly Austral Construcciones. In other words, 9 out of every 10 invoices from the firm that managed the Kirchners' Alto Calafate – for which they were paid a bonus – were sent to one of Báez's companies.

Báez's group's control over Valle Mitre – publicly under the control of Leandro Albornoz, a young notary whose career rose meteorically under Báez, and of his wife – was such that Báez's team was almost directly managing the monthly revenues and expenses of Alto Calafate.

Notable among the results are that in February 2010 the hotel recorded supposed revenues in the amount of 888,851.13 pesos, but only \$1257.87 in laundry, i.e., guests that sent something to be cleaned, or \$4138.98 in phone bills and another \$8301.63 in revenue from its Health Club.

## Evidence of the agreements

### The documents

These are the signed contracts between Lázaro Báez's various companies. They are all on the letterhead of Alto Calafate, which is the name of the Kirchners' hotel (two can be seen in the images, one sent to Martín Báez, the businessman's son, the other directly to Lázaro Báez)

### Implications

They establish values in dollars that guarantee Báez's companies occupancy of 935 rooms a month, whether or not they were actually occupied

### Financial impact

This agreement represented 90% of Alto Calafate management company's receipts

## "CONFIDENTIAL" CONTRACTS WITH THE SAME FORMAT

All the contracts signed between Lázaro Báez's companies and the management company Valle Mitre shared certain characteristics, according to the copies obtained by LA NACION. They include the logo "Alto Calafate – Hotel Patagónico" in the upper left margin of each page, they state that their rates are "in American dollars", and in the same header, they state that they are "confidential agreements".

The agreements had something else in common. They were all signed with a retroactive effective date of July 1, 2010, even though many of them were dated in September and even later, as LA NACION has pieced together in recent months.

One of these agreements was signed by Lázaro Báez himself, on behalf of Badial SA. Others were signed by his son, Martín Báez – for example, for Alucom Austral SRL and for Loscalzo y del Curto Construcciones SRL. Two other agreements were signed by his highly-trusted executive, Jorge Ernesto Bringas, who is involved in three companies linked to the ultra-Kirchnerist businessman.

On July 8, 2010, Bringas acted as the recipient of the agreement signed between the management company Alto Calafate, Valle Mitre SA and La Estación SA, which operates an Esso service station in Rio Gallegos. And on September 1, 2010, he signed in representation of Don Francisco SA, which operates another station in the Santa Cruz capital – an YPF.

On behalf of Valle Mitre, one of the agreements was signed by Adrián Eduardo Bourget, an executive from the hotel industry who was linked to one of the original owners of Hotelsur SA, before it was bought by Nestor Kirchner, in his capacity as a director.

However, the remaining agreements were signed by Adrián Berni, a former oil industry executive who also acted as a director, but who in practice was the highest authority of Valle Mitre, to the point where he even introduced himself on the internet as its “CEO.”

All the agreements had these same conditions:

- they set the corporation's rates, before VAT, in dollars, for individual reservations. In other words, they excluded “meetings, conventions and other special events” that the Báez group might organize at other rates and through other agreements;
- the contracts were made effective retroactively as of July 1 of that year, and until June 30, 2011;
- the company agreed to “monthly prepayment” for an amount of rooms set per month, in dollars or at the current exchange rate of the Banco Nación;
- the agreements recite an office on calle San Martín 948 in Buenos Aires as the domicile of Valle Mitre SA, which was in operation in 2010, but which was vacated months later.





Sugestivo negocio

## En secreto, Báez le aseguró millonarios ingresos a Kirchner

■ Por **Hugo Alconada Mon** | LA NACION

Twitter: @halconada | [Ver perfil](#)

**N**o es necesario rastrear sociedades y cuentas bancarias alrededor del mundo para comprender la simbiosis entre el empresario Lázaro Báez y el matrimonio de Néstor Kirchner y Cristina Fernández. Basta con revisar la contabilidad de sus hoteles en Santa Cruz.

La conclusión es elocuente: siete empresas de Báez firmaron acuerdos retroactivos con Valle Mitre SA, la empresa que gerencia los hoteles de la familia Kirchner, que le garantizaron a la pareja ganancias millonarias durante más de dos años.

Para eso, el 90% de las facturas que emitió esa gerenciadora se destinaron a Austral Construcciones y otras firmas de Báez, que les aseguraron a los Kirchner la supuesta ocupación de un tercio de sus habitaciones durante años. Sin importar que fuera temporada alta o baja.

El dato cobra relevancia si se tiene en cuenta que esta semana fue suspendido el fiscal José María Campagnoli por investigar movimientos de dinero del zar de la obra pública patagónica.

A tal punto llegaron esos convenios, que las empresas de Báez se comprometieron a pagar a Valle Mitre SA una cantidad prefijada de 935 habitaciones por mes en el hotel Alto Calafate, por ejemplo, con una tarifa en dólares más baja, pero que debieron abonarse sí o sí, aunque no usaran las habitaciones, según corroboró LA NACION, al revisar la facturación durante meses junto a seis expertos antilavado y tributarios que prefirieron mantener sus nombres en reserva.

¿Resultado? Todos los meses, el Alto Calafate se garantizó un tercio mínimo de ingresos, ya fuera que esa localidad desbordara de turistas o éstos brillaran por su ausencia. Así, y siempre según esos convenios cuya copia obtuvo LA NACION, las 103 habitaciones de lujo de este hotel debieron ser ocupadas 9 noches por mes por los empleados de Báez, uno de los grandes beneficiarios de la obra pública durante la década kirchnerista. O dicho de otro modo, que a lo largo de cada mes, esos empleados debieron ocupar 1 de cada 3 habitaciones.

Ese tercio garantizado por Báez se combinó, además, con otro tercio diario que cubría Aerolíneas Argentinas, ya en pleno proceso de expropiación, y aún cuando otros hoteles de la misma categoría en El Calafate ofrecían tarifas más bajas, según reveló LA NACION en 2010. Así, de combinarse ambos ingresos, el Alto Calafate se garantizó una ocupación superior al 60 por ciento.

Sin contar los ingresos generados por Aerolíneas -además de convenios y eventos pagados por el gobierno nacional en ese mismo hotel, como el III Congreso Federal de la Industria, en noviembre de 2012-, de todos modos, el flujo que aportó Báez resultó millonario. Sólo durante 5 meses de 2010, por ejemplo, reportó \$ 2,8 millones, aún cuando esos convenios comenzaron a tejerse en agosto de 2009 -según consta en la copia del Libro IVA Compras de diciembre de ese año de Austral Construcciones, y se extendieron hasta mediados de 2011.

Con esos documentos a su disposición, los seis expertos consultados por LA NACION arribaron por separado a conclusiones similares: estimaron que surgen conductas que podrían configurar los presuntos delitos de lavado de activos, evasión tributaria agravada y negociaciones incompatibles con la función pública, entre otras figuras. También, forzar la reapertura por "cosa juzgada irrita" de las investigaciones por presunto enriquecimiento ilícito de los Kirchner.

Las sospechas de los expertos -que incluyen referentes del sector privado, de la AFIP y dos ex altos funcionarios de la UIF, la unidad antilavado- se fundaron en un eje: la operatoria podría representar la forma en que parte de los ingresos por la obra pública que recibió Báez durante años habría vuelto al bolsillo de los Kirchner mediante la operatoria hotelera.

El umbral de sospecha se elevó por ciertas características de la operatoria. La primera, que algunos convenios se firmaron en septiembre de 2010, por ejemplo, pero de manera retroactiva al 1° de julio de ese año, según consta en las copias de esos contratos a los que accedió LA NACION.

Por otro lado, que esos convenios son habituales entre, por ejemplo, aerolíneas y cadenas hoteleras internacionales que negocian tarifas preferenciales para hospedar a sus pilotos y azafatas alrededor del mundo, lo cual podría explicar el acuerdo, sin licitación previa, con Aerolíneas. O entre una cadena hotelera y un gran operador turístico. Pero no entre un grupo empresario concentrado en la Patagonia -y con base en Río Gallegos- y un hotel de lujo ABC1 en un destino turístico como El Calafate.

Los acuerdos registraban otra coincidencia. Todos se firmaron con validez retroactiva al 1° de julio de 2010, aun cuando varios de ellos se fecharon en septiembre e incluso se firmaron más adelante, según reconstruyó la nación durante los últimos meses.

Uno de esos convenios lo firmó el propio Lázaro Báez, en nombre de Badial SA; otros, en tanto, los suscribió su hijo Martín Báez. Por ejemplo, por Alucom Austral SRL y por Loscalzo y del Curto Construcciones SRL. Otro dos convenios, en tanto, los firmó un ejecutivo de su máxima confianza, Jorge Ernesto Bringas, quien figura en tres sociedades vinculadas al empresario ultrakirchnerista.

Con fecha del 8 de julio de 2010, por ejemplo, Bringas figuró como el destinatario del convenio que la empresa gerenciadora del Alto Calafate, Valle Mitre SA, firmó con La Estación SA, que controla en Río Gallegos una estación de servicio Esso. Y el 1° de septiembre de 2010 firmó en representación de Don Francisco SA, que controla otra estación en la capital santacruceña, pero de YPF.

Desde Valle Mitre, en tanto, uno de los convenios lo suscribió como director Adrián Eduardo Bourguet, un ejecutivo de la industria hotelera vinculado a uno de los dueños originales de Hotesur SA, antes de que la comprara Néstor Kirchner.

Los convenios restantes, sin embargo, los firmó Adrián Berni, un ex ejecutivo del sector petrolero quien también figuraba como director, pero que en la práctica ya era el máximo responsable de Valle Mitre, al punto de presentarse en Internet como su "CEO".

Todos los convenios detallaban las mismas condiciones:

- fijaban el precio, sin IVA, de tarifas corporativas en dólares para reservas individuales, es decir, que excluyan "congresos, convenciones y o eventos especiales" que podría organizar, con otra tarifa y mediante otro acuerdo, el grupo Báez;
- la validez del contrato se fijaba de manera retroactiva al 1° de julio de ese año y hasta el 30 de junio de 2011;
- la empresa se comprometía al "prepago mensual" de la cantidad de habitaciones fijado por mes, en dólares o al tipo de cambio vendedor del día del Banco Nación;
- en todos los convenios, lo único que se remarcó con una letra más oscura era la siguiente leyenda: "Les recordamos que Hotel Alto Calafate es una empresa del Grupo Valle Mitre". De manera oficial, sin embargo, los Kirchner dijeron que era dueña del hotel, pero no de Valle Mitre;
- los convenios consignaban como domicilio de Valle Mitre SA una oficina comercial en la calle San Martín 948 de la ciudad de Buenos Aires que se encontraba operativa en 2010, pero que meses después desalojaron.



March 27, 2014

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**News Article**

From Spanish into English

Signed,

Cathleen Waters

Founder, New World Medium

Translator of French, Spanish, Italian, Portuguese and English

American Translator's Association Membership no. 257918

# EXHIBIT “Q”

EXHIBIT “Q”

Office of the National Public Prosecutor

PLEADINGS CONCERNING EVIDENCE PRODUCED. FUNDS PLACED BY LÁZARO BÁEZ IN SGI/HELVETIC SERVICES GROUP RETURNED TO ARGENTINA BETWEEN DECEMBER 2012 AND APRIL 2013 AND WERE DEPOSITED IN AN ACCOUNT OF AUSTRAL CONSTRUCCIONES S.A.

To the Honorable Judge:

**José María Campagnoli**, head of Investigation Proceeding No. 19, in respect of indictment registered under number 26131/2013 in the computer register of the National Supreme Court of Justice and assigned to Office No. 106 of the Court under your supervision, respectfully appears before you and sets forth:

The evidence received, all of which is in the possession of the Court, has made it possible to reconstruct a series of circumstances that are extremely relevant for the accusations made in this national court, and which are certainly useful for the resolution of the accusations made in the federal court.

I refer to a remarkable finding: **Between 24 December 2012 and 8 April 2013, approximately US\$65,000,000 was brought into the country, which the accused extortionists negotiated in hectic transactions of sovereign debt instruments of the Argentine Republic.**

As we have recently noted,<sup>1</sup> **the sum in question is equivalent to approximately EUR 50,000,000.** This represents a new correspondence between the events evidenced in the action and the complaint made in public by Federico Elaskar to journalist Jorge Lanata. It should be kept in mind that in the filmed and recorded testimony aired in the broadcasts of the program "Periodismo Para Todos" [Journalism for Everyone] on 14 and 21 April 2013, Elaskar talked about the handling and placement, in various transactions and for account of Lázaro Báez, of a sum ranging between EUR 50,000,000 and 55,000,000.

Research done by the Department of Criminal Investigation revealed the return to Argentina (whatever the intermediate transformation and the contingencies of the route taken by the money) of a sum close to EUR 50,000,000 and originating, beyond reasonable doubt, in the circuit of money-handling and companies organized after the dismissal of Elaskar.

It must be kept in mind that between the end of 2010 and the beginning of 2011, Lázaro Báez and his collaborators needed to channel funds via SGI, a company owned and managed by Federico Elaskar, who also held 95% of the stock shares. For reasons that we set forth in our report dated 22 May 2013, the group in question soon decided to take possession via various actions by the finance company, initially by dismissing supervisors and auditors, and ultimately by taking complete control of the company between July and October 2011, dismissing Elaskar

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<sup>1</sup> Pages 844-859 of supplemental proceedings of section II of the report of 22 May, information furnished by the Central Securities Depository on 29 May 2013,

from his position and taking over his stock shares. This process ended with an epilog that we discovered and have documented all too well; it concerns the appearance of HELVETIC SERVICES GROUP S.A., represented by its manager and shareholder Néstor Marcelo Ramos.

We also explained that the company, and Ramos himself, seemed to be resuming or continuing a project begun years earlier. Helvetic Service Group is one of the common denominators of two clearly distinguished periods. In the first period, 150 companies were established in the State of Nevada, USA, all having the same domicile in the city of Las Vegas, with Aldyne Ltd., a Seychelles Islands company, as director. This structure coincided with various changes or laundering of money in operations in Argentina, including the purchase of the stock shares (now attached) of Continental Urbana S.A. The second period was characterized by the sudden breakup of this chain of companies and the operation of Aldyne Ltd. at the end of 2010 and the reviewed history of the use and appropriation of SGI. However, the end of this period involves a return to the previous period, with control of the money and the companies once again in the hands of Helvetic Service Group and Néstor Marcelo Ramos after 21 October 2011.

Ramos and his immediate collaborators very probably spent the subsequent months reorganizing and imposing order on the apparent disorder in the handling of the money brought in for SGI. Moreover, we also find it logical (and it will be confirmed by the evidence and indications to which we shall refer later) that the use and purpose of these funds, totaling around EUR 50,000,000 according to the calculation by Federico Elaskar, were supposed to be concealed from him.

It is important to note that at the end of his forced one-year absence, Elaskar returned to Argentina in October 2012. Based on what he said in front of the journalists' cameras and recorders, and because of the amount involved in the complaints filed by his previous partners with investigating courts numbers 19 and 42,<sup>2</sup> we know that he did not accept the situation and that he was ready to report the criminal maneuvers that he had witnessed and allowed. According to statements made by Jorge Lanata, and the rest of the information uncovered in his television program broadcasts, Elaskar had contacted or was preparing to contact journalists. Very probably this picture can be expanded with other possibilities not yet fully known to us, such as the

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<sup>2</sup> The complaint of Investigation Court Number 19 was filed on 8 November 2011; that of Investigation Court Number 42, in which these pleadings are presented, was filed on 27 September 2012, the beginning and ending points of the forced exile of Elaskar, on the one hand, and his disturbing (for the parties concerned) return. The events to which we refer in these pleadings begin immediately thereafter, with the first statements and consultations connected with the opening of the account with Financial Net Sociedad de Bolsa dating from 4 and 5 December 2012. In his testimony, journalist Jorge Lanata positions the first meetings between his staff and Elaskar at the start of 2013. The contact was a lawyer, probably the one supposedly consulted by Elaskar, who identifies him as "Mariano Cuneo," as reported in the contacts revealed in the last broadcasts of the television program. In our pleadings dated 11 June, we asked the court to include the media used for these communications—e-mails and "whatsapp" system messages—since they were presented publically by the journalists. The reference to the lawyer in question is related to the information in the proceeding before the Corrections Court, where Elaskar was charged with the offense of unlawful actions. According to the police official who questions and transcribes phonetically in his documents, Elaskar stated that his attorney is "Julio Libarona," which appears to be a reference to the family name of the Cuneo Libarona attorneys, whose firm did in fact defend him, pursuant to retainer of Dr. Mariano Cuneo Libarona, on pp. 51-67 of the supplementary proceedings. This is yet another demonstration of the truthfulness and spontaneity of the statements made by Federico Elaskar and recorded and filmed by the journalist of the program Journalism for Everyone.



warnings that the victim was able to transmit to Lázaro Báez, Pérez Gadín, Fernández and company concerning the steps that he was prepared to take in order to recover what he had lost.

In sum, it cannot be denied that the news was alarming for both the persons concerned with the fate of the EUR 50,000,000 and the persons who were supposed to be keeping this fortune intact. **These events constitute a perfect explanation and the logical meaning of the events that we shall now describe.**

According to the information provided by the Central Securities Depository,<sup>3</sup> the purchase of Continental Urbana stock shares and their subsequent transfer to Huston Management Ltd. was not the only transaction recorded for account of Helvetic Services Group S.A. Thanks to the new findings uncovered, we were able to show that the said company was involved in another series of transactions, this time as principal of the agent Financial Net Sociedad de Bolsa S.A., for a total negotiated value of **US\$65,794,950 in Argentine public debt instruments**. As can be seen in the table included in this report, the credit entries (that is, the entry or recording of the instruments in principal account 1255 of Helvetic Services Group, deposit account 650 of the securities agent) were executed on 13, 18, 19, 21, 26, 27, 28, and 31 December 2012 and 2 January, 13, 14, and 15 February, and 26 March 2013. The debits, that is, the negotiation, transfer, or liquidation of the bonds correspond in all cases with transactions executed immediately thereafter. Thus, after the last transfers of securities on 5 and 8 April 2013, and the collection in cash of dividends for the remaining instruments on 3 April 2013, the account of Helvetic Services Group showed a balance of zero.

[Pages 1 and 2 of Statement of Transactions, 12 December 2012-27 May 2013]

It was not difficult to associate this sum of US\$65,794,950 with the EUR 50,000,000 said to have been placed by Lázaro Báez in SGI. When we looked at one of the public websites showing current dollar/euro exchange rates, we obtained the following result:

[The Money Converter table, showing US\$65,794,950 = Euro 50,724,616.70]

This approximate calculation can be adjusted for the date of each transaction, but it will not change substantially, and nothing needs to be added to the evidence of this new correspondence between the evidence collected and the public complaint that triggered this section of our investigation.

But the comparison with the other elements collected does not end with the total amount involved. Among other evidence that we have to cite, the movements of securities and cash coincide with the information about the arrival of Néstor Marcelo Ramos in Argentina. According to the records provided by the Migrations Office,<sup>4</sup> his stay in our country coincides

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<sup>3</sup> Memorandum and documents filed on 29 May 2013, annexed on pages 844-858 of the supplementary proceedings submitted to the Court.

<sup>4</sup> Pp. 3037-3060.



exactly with the transfer by Elaskar of his stock shares on 21 October 2011 and the trips related to the transactions during the intervening period, to which we shall refer later.<sup>5</sup> Ramos reappears as arriving from the United States on 17 December 2012, then vanishes, possibly in Uruguay (not shown in the migrations record, as happened between April and May of 2012, see preceding footnote), and returns on 4 January 2013 from Uruguay to spend only six hours on Argentine soil, after which he returns to Uruguay. Thereafter, the record omission corresponds to his entry, because the migrations table shows him once again departing for a return to the United States on 7 January 2013. Still in genuine correspondence with the movements of securities and especially with their liquidation and payment by means of checks issued by the securities agent, as we shall later see in detail, Ramos returned to Argentina from Italy on 21 March 2013 and stayed until 7 April 2013, with the usual visits to Uruguay (on 21 and 31 March). This correlates precisely with the last bond sales or liquidation transactions. Since then, more than two months have gone by and he has not returned to Argentina.

Family & given names	Departure or arrival	Departure/arrival date recorded	Time recorded	Origination point/destination	Border crossing point	Company	Vehicle

<sup>5</sup> Elaskar left on 23 October 2011, and Ramos left on the following date on one of his usual flights to France. Ramos returned on 21 April 2012, on the flight in the opposite direction from Germany; then, at the end of one of the ghostly departures that are not recorded, he certainly went to Uruguay, from which he returned on 16 May, via Jorge Newbery Airfield. He left for Germany on 19 May 2013, returning to Argentina from Colombia on 23 August 2012. On that same day he departed by ferry for Uruguay, where he remained for less than 24 hours. He again crossed the river on 27 August and 6 September, staying for 2 and 7 days, respectively, in Uruguay. He flew to Germany on a return trip on 16 September 2012. It was precisely between April and May, on the one hand, and between August and September of last year, on the other hand, that **Martín Antonio Báez**, son of **Lázaro Báez**, made his trips to Switzerland in the company of **Daniel Rodolfo Pérez Gadín**, **Jorge Oscar Chueco**, and, as we recently discovered, **Julio Enrique Mendoza**, president of Austral Construcciones S.A. We shall have more to say on this subject later, but it is worth noting here that the first trip was made by Báez and Mendoza via France between 5 and 12 May; that is, they coincide with Ramos, who left four days later for Argentina. The second trip was made between 26 May and 5 June via Spain; this time, Martín Antonio Báez, Pérez Gadín, and Chueco traveled together (migrations sequence 225, 226, and 227 of Aerolineas Argentinas flight 1132) for Switzerland one week after Ramos return to Europe. The third trip by Báez to Europe in 2012, this time with Pérez Gadín and Mendoza and again via France, was made between 23 September and 10 October, that is, once again it began one week after the return of Ramos to his center of business operations on 16 September 2012, and at the end of two extensive parallel trips to various places in South America (Ramos arrived from Colombia and visited Uruguay three times, while Báez, practically on the same dates, traveled to Chile between 11 and 30 July and to Panama on 5 August, returning from Paraguay on 8 August. Lastly, he flew to Paraguay on 28 August, one day after the second visit by Ramos to Uruguay, returning on 31 August. He left for Bolivia on 01 September, and returned to Argentina on 5 September 2012, one day before the third and last visit by Ramos to Uruguay. Thereafter, as we said earlier, Ramos left for Europe on 16 September, and was followed one week later by Báez, Pérez Gadín, and Mendoza, all seated together in the same plane.

In addition, all these hectic transactions for the total of the funds that we are tracking in turn accord with and occur during the time frame of the production and broadcast on 14 April 2013 of “Journalism for Everyone.” Only one week earlier, the parties involved completed the laundering of the money that rendered inoperative the inconvenient knowledge Federico Elaskar had had of it until then. They thus maintained their impunity and the slowness of the judicial investigations that could have begun after the public report, by then practically irreversible.

Paradoxically, they made our work easier. Once we had the key (concealed behind straw men and clandestine transfers), the activity of Helvetic Services Group and the ubiquitous Néstor Marcelo Ramos, we did not need to complete the information about the entire intermediate framework of accounts opened and established by SGI—on average, hundreds of companies in Panama and Belize. Instead, we needed only to determine the identity of the ultimate recipients of the stock shares of SGI and the consequent handling of the funds it negotiated. It also was not necessary to trace the movements of funds of the equally vast range of companies established by the managers of Helvetic Services Group to serve as recipients of the funds recovered and used for Lázaro Báez and Company. The parties themselves, **certainly in obedience to an order to repatriate the funds and avoid the inconvenient revelations by Elaskar**, provided us with the tracks and the evidence of what they did with the money, at least until a few months ago.

As we said earlier, once Elaskar returned from his exile, between November and December 2012, events appeared to accelerate. The information furnished by securities agent Financial Net S.A. shows that the only reason for the bond business was to eliminate the traces of the transactions executed with the participation of Federico Elaskar, secure the money, and conceal the responsibility of Lázaro Báez and his accomplices in the extortion and unlawful handling of assets. Ultimately, the application for opening or registration of principal account 1255 in the name of “Helvetic Services Group S.A.” was filed on 10 December 2012. It bore the signatures of Néstor Marcelo Ramos and Jorge Oscar Chueco as “holders or legal representatives.” Full authorization by the Swiss company in favor of Chueco for operation of the account was issued on 4 December 2012.<sup>6</sup> Here we can indicate the first of a lengthy series of irregularities that emphasize the need for speed by the parties involved and the complicity of the parties assisting them. First, because on 10 December 2012 Néstor Marcelo Ramos was not in Argentina; we have seen that he flew to Germany on 16 September 2012 and returned on 17 December 2012. Second, because power of attorney had not yet been granted to Chueco. Written power of attorney was issued (Notarial Instrument of the Swiss Confederation, Republic and Canton of

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<sup>6</sup> On the following day, 5 December 2012, consultations were held by the stock exchange company concerning the financial and business activity of Jorge Chueco. The last part of the Documentation of Helvetic Services Group, submitted by the stock exchange agent, was certified on 3 December 2012; this documentation includes copies of the corporate articles and bylaws that bear the seal of the trade register of the Canton of Ticino and, constituting the ultimate factor in the sudden repatriation of funds, **they were closed on 22 October 2012, one day after the return of Federico Elaskar to Argentina**. This confirms yet again the fact that the parties concerned began to carry out the transactions that we are outlining immediately after the imminent return of the victim of their extortion (see memo and annexed documentation of Financialnet S.A. dated 4 June 2013).

To illustrate what has been said to date, we insert a table showing that the information about the status of the account of Helvetic Services Group, furnished by the Central Securities Depository, is systematized and arranged chronologically. We see that the sequence of deposits and subsequent debits consists in nine links of successive credits, which shows the intelligent division—including the alternating negotiation of three different types of bonds--of what constitutes only a single transaction of liquidation of securities and consequent laundering of assets. We have also inserted information about the nine checks issued by the securities agent in payment of the liquidations in favor of Helvetic Services Group.

[illegible]

<sup>7</sup> All the powers of attorney that we have seen issued by Helvetic Services Group pursuant to Swiss law, as is the case of those incorporated into the proceeding and issued in favor of Claudio Giovanni Fontana, Néstor Marcelo Ramos, or Horacio De Bonis and Javier Martín Vanella, copies of which are in the documentation produced by Financialnet, are always issued pursuant to resolution of the general meeting of partners. In the case of the special power of attorney issued to Chueco, it was executed by Ramos himself, as “member of management.” The instrument bears certifications dated 2 January 2013, and the supplementary documentation, such as financial statements and balance sheets, bears apostilles (The Hague Convention) dated 4 March and certification by the Argentine *notario* dated 21 March 2013. The sworn statement by Jorge Chueco on the condition (non-existent in his case) of “person exposed politically” dates from 26 March.


Up to this point we have created a summary recapitulation and advanced the discovery of the entrance into the country of money and securities that would be close to the total amount indicated in the complaints voiced by Federico Elaskar. The next phase of the investigation having been completed, this is the time to reveal that **the proceeds from the liquidation of the bonds on the local market by Helvetic Services Group between December 2012 and April 2013 was deposited in the account of Austral Construcciones S.A. with Banco Nación, Plaza de Mayo Branch**. As we have said, this involves nine checks for a total of ARD 208,840,276.65, issued by Financial Net Sociedad de Bolsa in favor of Helvetic Services Group S.A. Five checks were issued against its current account No. 3003-40629-5 with HSBC Bank, and four checks were issued against account number 3-302-094091784-1 with Banco Macro. The nine checks were endorsed by lawyer Jorge Chueco, representing the Swiss company, and were deposited by Austral Construcciones in Banco Nación.<sup>8</sup>

We reproduce the checks below, in the order in which they were issued and deposited.

[Screen shots of nine checks, front and back]

As can be seen from the endorsements, while the nine checks were deposited in Banco Nación by Austral Construcciones, represented by its authorized representatives Claudio Bustos and Eduardo C. Larrea—only the instruments issued in the HSBC account of Financial Net show the current account number, 3003-40629-5. Banco Nación has not yet furnished additional information.<sup>9</sup>

As we said earlier, the sequence that appears complex in the Central Securities Depository summary becomes clear if we establish a chronological order to replace the individual security or “type” postings, to use stock-exchange terminology. This case concerns three types of bonds (BODEN 2015, BONAR X, and BONAR VII) used in nine transactions or sequences that start with one or more credits and end with liquidation in the Rosario local securities market, and the payment made by the stock market agent to Helvetic Services Group S.A. via one or more

<sup>8</sup> Memorandum and documentation produced by Banco Macro and HSBC Bank on 6 and 7 June 2013.

<sup>9</sup> Requested on 11 June and on various other occasions by telephone.

	Counterparty payments	Gross according to Financial Net	Difference
	225,409,144	212,236,054	13,173,090

<sup>10</sup> According to the said information furnished by Financial Net S.A., Global Equity Sociedad de Bolsa S.A. purchased for its principal number 2601; Mariva Bursátil Sociedad de Bolsa S.A. for its principal number 2164; and Facimex Bursátil Sociedad S.A. for its principal 2577. We are awaiting additional information of the Central Securities Depository, requested by memo dated 6 June 2013.

<sup>11</sup> We are awaiting additional information concerning the deposit account in the Euro Clear system (the account in the name of J. Safra Bank of Geneva, Switzerland,. The principal is unknown, but is believed to be Helvetic Services Group S.A., seen in the account shown in the initial list as depositor 13305, principal 808347. In the memorandum of the Central Securities Depository dated 3 June, the account is shown as “Citibank N.A. Account N2/Euroclearbank,” and is used by that bank as local agent of the Euroclear clearing house. This accords with *what we deduced and explained in the reports on pp. 990-991 and 1011 of the supplementary proceedings, in which we*

**Austral Construcciones S.A.** It concerns transactions initiated with the transfer to the account of Helvetic Services Group S.A. (in its role as principal number 1255 of depository account number 695, Financial Net) of securities originating in another country. As can be seen from the table inserted at the beginning, this is done through the Euroclear clearing system, which in Argentina is used by an account managed by Citibank, as we explain in the footnote. This allowed us to determine the origin and the identity of the depositor of the bonds, that is, the entity that operated through Euroclear to transfer the bonds to Helvetic Services Group in Argentina, although the system of global deposit of securities and instruments that governs in Europe prevents us from determining, from our country, the identity of the client or principal.

In any case, this preliminary information, which can be expanded by the Argentine judges via Letters Rogatory, speaks volumes. Because **the depositor in all cases was J. SAFRA BANK of Geneva, Switzerland.** Here is the information contained on one of its official websites.

[Screen shot of English-language page from website of J. Safra Sarasin Bank Ltd., Geneva, Switzerland]

The bank is thus in the same jurisdiction where Helvetic Services Group S.A. was legally established. Without prejudice to the aim of the Letters Rogatory, it will not be difficult for the prosecutor contacted by *Diputada* [Representative] Graciela Ocaña<sup>12</sup> to complete his investigation of the Swiss end of the matter. But it can be guessed that the bonds come from one or more accounts of that company, one of its controlled companies, or the companies that it manages under the attentive eye of its concealed Argentine shareholders. In other respects, we have seen that with the goal of this repatriation or ultimate laundering of the funds, in December 2012 lawyer Jorge Oscar Chueco was named authorized representative of Helvetic Services Group S.A. This reinforces the indications already existing in the case with respect to responsibility for events, as in the case of Ramos, of the two other shareholders and executives of the company, all of them acting as necessary participants in the extortion under investigation. I am referring to **Úrsula Verena Fontana and Claudio Giovanni Fontana.**<sup>13</sup> We base this

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*include and document information about proceedings initiated by the National Securities Commission because of irregularities in this of transactions that involved the use of that account and the activity of several stock exchange agents, including Global Equity S.A.*

<sup>12</sup> I indicated this in the various charges that we added to the indictment and in its formal presentation on 3 May in the proceeding requesting data from the companies involved.

<sup>13</sup> Incorporated into the proceeding are various copies of the articles and bylaws and the charter of Helvetic Services Group S.A., as well as other corporate documents including financial statements, balance sheets, powers of attorney, and minutes of general meetings of members of the company and the Board, certificates issued at the request of this Office of the Public Prosecutor by Continental Urbana S.A., its President Isaac Kipersmidt, and Amriante Galitis S.A. and Financial Net S.A.

[Screen shot of Extract from Trade Register]

All this information, especially the most recent version (extract above) of the Trade Register entries, shows the shareholder role of Ramos and the two Fontanas at the start of the history of the company, subsequently maintained alone by Néstor Marcelo Ramos and Verena Fontana, while Claudio Giovanni Fontana continued to perform in such executive function serving as president since at least 22 October 2012.



contention not only on their actual and positive involvement in the management acts and the general meeting of shareholders produced in the proceeding, but also on the obvious consensus and acceptance that existed among these visible members of Helvetic Services Group S.A. with respect to the activities carried out in its name, although in general Néstor Marcel Ramos appears as executing party. This indicator presupposes another link: I am referring to the necessary knowledge of the unlawful machinery used to conceal and launder funds originating in the activities of Lázaro Báez, his group, and his partners, as well as the violence in which they engaged when they found it appropriate, as is the case of the dispossession suffered by Federico Elaskar, and the analogous pressures experienced by Alejandro Maximiliano Acosta.<sup>14</sup>

This is why in this report we are requesting, in addition to a series of supplementary measures, investigatory testimony by Verena Fontana and Claudio Giovanni Fontana. This being said, I am taking advantage of the reference to the abundant information previously furnished by Helvetic Services Group to open the stock market account used in this new scheme of the funds of Báez and company in order to call attention to the information contained in the financial statements and other account statements produced in the proceeding. In addition to confirming some of the transactions detected in Argentina on the part of companies established in other countries,<sup>15</sup> they include the statement that most of their assets outside our country **were based in or consisted in investments in private financial institutions or companies in Panama.**<sup>16</sup>

This is one more confirmation of the information disclosed by Elaskar before the cameras and recorders of journalist Jorge Lanata and his collaborators. Helvetic Services Group S.A. itself, or—what is the same thing—Lázaro Báez and his partners, facilitated, with their own acknowledgment, our search for and laborious evidencing of the opening and management from Switzerland of the companies established in Panama and other tax havens, to which Elaskar alluded. It is clear that, as we have pointed out as the central claim of this report, they also engaged in facilitating proof of the exchange or ultimate laundering of these funds.

Let us return to the explanation of the sequence of transfer and liquidation of securities. The bonds thus originate with one or more accounts of J. Safra Bank of Geneva, Switzerland. This movement triggers two different sequences in the records of the Central Securities Depository: one consisting in the Euroclear statement of account or the reflection of the European clearing house in its Argentine counterpart (last series of statements of the Central Securities Depository, where the bonds are indicated as types 44524, 44565, and 44586), although this “Euroclear credit” ultimately concerns the first movement recorded in our country, as can be seen in the

<sup>14</sup> This is why we commenced the criminal proceeding and called for investigatory statements in our report dated 13 June 2013.

<sup>15</sup> Including the business activities of Vansomatic Suisse S.A., Swisswer AG, Wodson International S.A., Continental Urbana S.A.—although with omission of the use of Houston Management Ltd., one of the 150 Nevada companies, used as vehicle—Empros Inversiones S.A., Lavalle and Agüero S.A.—composed, as we state in the report on page 1011 of the supplementary proceedings, of Jorge Antonio Galitis, one of the partners of Amirante Galitis S.A.—including its interest recognized in the study by J.P. Damiani & Asociados of Montevideo, Uruguay.

<sup>16</sup> Assets reported in 2005 totaled ARD 23,833,560.69, cited in the financial statements at 31 December 2011 and 2012, respectively, as financial investments (*investimenti finanziari*), in the amounts of FRS 107,871,888.77 and 135,019,475.71. See documentation furnished by Financialnet S.A. and previously by Continental Urbana S.A. and Amirante Galitis S.A., commented on and cited in the report dated 22 May 2013.

complete version in Appendix I of this report. **So it is not difficult to see that the sum total of US\$65,794,950 is composed of two mirror account postings<sup>17</sup> of US\$32,800,000<sup>18</sup> each** in nominal value of the securities. Thus the first three series of statements reflect the credits and debits in order of deposits and liquidation of the bonds received by Financial Net for account of Helvetic Services Group.

When the Central Securities Depository was asked for information pertaining to the principals' accounts recorded there, it reported that what appears in the creditor columns is always the Euroclear Account in which Helvetic Services Group briefly participates, while the debits columns show three accounts belonging to the Stock Market Agent, 695/999999, 695/1001, and 695/3.<sup>19</sup> This would reflect the processing of the securities by Financial Net up to the time of their negotiation on the Rosario Securities Market immediately after each credit. We shall look more closely at this aspect of the affair at another time, after we received additional information from the Central Securities Depository.<sup>20</sup>

But we can say here and now that **there is one case in which the principal's account that appears in the debits is not one of the three accounts allocated to Financial Net internal management. I am referring to principal's account number 695/1251, which, according to the information reported by the Central Securities Depository, belongs to Roberto Porcaro and his wife Patricia Sirvente.<sup>21</sup> The following extract shows the transfer on 27 December 2012 of US\$1,000,000 in BONAR VII bonds.**

[Screen shot of excerpt from account statement]

In the annexed report, the Department of Criminal Investigations has collected various data and references pertaining to Roberto Porcaro, most of them pertaining to associations and party activities about which nothing need be said here. On the other hand, because of its temporal correspondence with the transfer in question and the investigations that will certainly have to be undertaken with respect to this party in connection with the investigation under way in federal court, it calls attention to reports of an alleged purchase, early in 2013, of a piece of property in Necochea, Province of Buenos Aires, for the reported amount of US\$600,000.

<sup>17</sup> The total sum should include the portion representing the US\$194,950 paid on 3 April 2013 as dividends.

<sup>18</sup> US\$22,295,000 in Boden 2015, type 5433 or, in Euroclear, type 44524; US\$7,665,000 in Bonar VII, type 5435 or, in Euroclear, type 44565; and US\$2,840,000 in Bonar X, type 5436 or, in Euroclear, 44586.

<sup>19</sup> Memorandum of the Central Securities Depository dated 3 June 2013.

<sup>20</sup> See footnote number 10.

<sup>21</sup> See table inserted on page 9 of this report and information furnished by the Central Securities Depository in its memo dated 3 June 2013. The ID number 5.524.549 shown in the Central Securities Depository information is in fact that of **Roberto Florentino Porcaro**; other information about him and preliminary investigations have been included in Report number 21 of the S.I.P.E. annexed hereto with this request. We shall return to some of this information later.



This transfer was reported only by the Central Securities Depository, and is absent from the documentation and information furnished by the securities agent, where the same debit of US\$1,000,000 on 27 December 2012 is ascribed to other purchasers.<sup>22</sup> It is yet another proof of the concealment of the nine series of transactions and the activity of Financial Net in the matter. The same can be said about the participation of its three supposed counterparties, that is, the counterparties that the securities company itself has indicated as purchasers of the bonds of Helvetic Services Group S.A. I am referring to Global Equity Sociedad de Bolsa S.A., Mariva Bursátil Sociedad de Bolsa S.A., and, to a greater extent since payment of ARD 153,173,727 is attributed to it on a gross total of ARD 225,409,144,<sup>23</sup> Facimex Bursátil S.A.

With respect to Global Equity, it can be said that the relationship with or proximity to Financial Net that we have seen so far is physical, because the company is installed on the upper floor of a building on Calle Reconquista 144, where both entities are located, even though this operation was formalized, by name, in the Rosario securities market. The case of Facimex Bursátil S.A. is similar. We have reported on its possible ownership or purchase, like Global Equity, by economic groups named in various publications as being related to Lázaro Báez and his partners, including the owner of Banco Macro, Jorge Brito, and the entrepreneur Cristóbal López.<sup>24</sup> Other indications of concealment include the precise division of the operation, with an artistic alternation of securities that begins with a delivery of Bonar X bonds followed seven times by the Boden 2015 and Bonar VII bond deliveries, always for total amounts that never reach US\$6,000,000 and in general total slightly less than US\$3,000,000. These indicators are mentioned as general guidelines by the rules that govern the activity of the Financial Information Unit (FIU),<sup>25</sup> whose activity in this matter, like that of the Report of Suspect Transaction

<sup>22</sup> As can be seen in the breakdown of the list annexed as Appendix I, the debit in question seems to be covered in duplication, in another irregularity and indicator of simulation, by the counterparties Mariva Bursátil and Facimex, without any reference to Porcaro and the account shown only in the summaries of the Central Securities Depository.

<sup>23</sup> See table on page 15 of this report and the last part of the list in Annex I.

<sup>24</sup> See report on pp. 990-991 of the supplementary proceedings.

<sup>25</sup> Resolution 121/2011 of the Financial Information Unit (executive order of Law No. 25.246, amended by Laws Nos. 26.087, 26.119, 26.268, and 26.683, and Decree No. 290/07 and its amendments and supplements of UIF Resolution No. 37/2011):

**“Article 29.-Report of Suspect Transactions.** Obligated Parties must report to the FINANCIAL INFORMATION UNIT, pursuant to the provisions established in Articles 20 *bis*, 21 b), and 21 *bis* of Law No. 25.246 and amending laws, unusual transactions that according to the suitability required on the basis of the activities they perform and the analysis performed said Obligated Parties suspect constitute Laundering of Assets or Financing of Terrorism.

**“The following circumstances, indicated merely by way of illustration, must be evaluated in particular:**

“a) Amounts, rates, frequency, and nature of the transactions executed by clients that have no relationship with the previous transactions and economic activity of said clients;

“b) **Unusually large amounts**, complexity, and unusual modalities of the transactions executed by clients;

“c) When transactions of similar nature, amount, modality, or simultaneous execution **lead to a presumption that it is a transaction divided for the purpose of avoiding application of detection procedures and/or reporting of transactions**;

“d) Continuous profits or losses in transactions executed repeatedly between the same parties;

“e) When clients refuse to provide data or documents required by entities, or when changes in the information supplied by clients has visibly been changed;

“f) **When the client is not in compliance with this Resolution or other pertinent applicable rules;**

(R.O.S.) required of the parties involved, are striking because of their absence. Added to this is the fact that the rate at which the bonds are liquidated, always very close to the historical value of the unofficial or free-market dollar, is indicated by Financial Net in most of the cases as "individual rate," while the counterparties always refer to "continuous range" transactions and to transactions agreed upon within the customary range of the Rosario securities market.

Moreover, in the case of the successive debits and supposed purchases of bonds, the division multiplies the sequence and breaks up the transaction into sums that barely exceed US\$2,500,000 in nominal value. The investment of the counterparties thereby becomes impossibly precise, at least as transactions supposedly executed on the stock market. Including the fact that, as we have indicated at the end of the table that we are annexing as Appendix I, the amounts paid by the three counterparties exceed by ARD 13,173,090 the sum total of the gross amounts of the transactions. In the case of the debit indicated as 4.2 above, dated 27 December 2011, for the nominal amount of US\$1,000,000, the duplicate payment by Mariva Bursátil and Facimex Bursátil is recorded. And to make matters worse, this concerns securities that the Central Securities Depository does not record as having been transferred, not to any of the three supposed counterparties but rather to the personal account of Roberto Florentino Porcaro and his wife. With respect to the documentation of the payments of the counterparties, the norm is the complete absence of data. This is yet another evidence of the concealment of these transactions. It should be noted that the supposed payment by Facimex of a total of ARD 153,173,727 is documented as having been made by means of nine checks, all designated as "number 1. Banco de Valores."

As we have said, in addition to the cases in which the liquidation checks appear to have been issued even before the transfer of the securities, as is the case for the bonds covered by credit number 7 for ARD 2,480,000 in Bonar VII bonds, another major indication of the concealed nature of these liquidations is provided by the precise assembly and artificial correspondence between the acts ascribed to the various protagonists. All this tends to support, like the obvious and objective information about the nominal laundering of US\$32,800,000 or about EUR 22,000,000, the strong suspicion of a self-sale or self-purchase of securities. According to this hypothesis, the same group of persons that transferred the bonds from Switzerland may also have acted to conceal their purchase in the local market, using for these transactions unlawful funds in Argentina or sums brought into the country outside the lawful channels, as reported by Federico Elaskar, and it has been proven that this was done by Lázaro Báez and his partners on other

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"g) When there are indications concerning source, handling, or unlawful purpose of the funds used in the transactions for which the obligated party **does not have an explanation**;

"h) **When the client shown an unusual lack of concern with respect to the risks that he is assuming**, and/or the costs of the transactions are incompatible with the economic profile of the client;

"i) **When the transactions involve countries or jurisdictions that are considered to be "tax havens" or which are identified as not cooperative with the International Financial Action Group**;

"j) **When there is a single domicile for several legal entities, or when the same individuals appear as authorized parties in different legal entities**, and there is no economic or legal reason for this situation, **with special attention being paid when some of the companies or organizations are located in tax havens and their principal activity involves off-shore transactions**.

"Article 30. – Duty to provide background information for the Report. The Report of Suspect Transactions must provide detailed information and must contain a description of the circumstances constituting grounds for the transaction to be considered suspect."

[illegible]

that is, the sums deposited in the accounts of Austral Construcciones S.A. or the one-half that may have remained in one of the networks of companies and accounts outside the country. This latter possibility includes the more recent phase of the seeming “reorganization” with which Daniel Rodolfo Pérez Gadin, Jorge Oscar Chueco, Martín Antonio Báez, Julio Enrique Mendoza, and Néstor Marcelo Ramos may have been occupied continuously and without interruption, once Elaskar was expelled from SGI.

Returning to the general evaluation of the events and the evidence collected to date, it should be kept in mind what was said in the report of 22 May 2013 on the reflection that the drastic break in the management of SGI had on the company documents. Elaskar changed from promoting a prosperous and promising business to suddenly resigning from his position and disposing of his stock shares.<sup>29</sup> Based on this evidence of a situation that does not in any way resemble peaceful negotiation of stock shares that was emphasized in those days,<sup>30</sup> we must evaluate the analogous trackings of the movements and the deployment of the parties involved. With this objective, we prepared Appendix I, in which we compare the records of migrations and flights of all these persons with the dates of the bond negotiations that we have described. The first thing that we see is a virtual disappearance of Federico Elaskar, similar to his disappearance from the corporate records, with a sequence of movements drastically interrupted in June 2011. At the same time, there is an increase in the travel undertaken by Daniel Rodolfo Pérez Gadin, Jorge Oscar Chueco, Fabián Virgilio Rossi, César Gustavo Fernández, Alejandro Ons Costa, and Juan Ignacio Pisano Costa; their trips become more frequent with the approach of the time of return and the contacts of Elaskar with the journalists.

Already at the beginning of 2011, and still more after the arrival of Pérez Gadin in the offices in Calle Juana Manso at the end of February 2011, the parties involved travel ceaselessly in all the countries in which we have discovered the network of companies and accounts, including Panama, Uruguay, Spain, the United States, and Switzerland, the latter reflected in flights via France, Germany, and Italy. There is also an obvious correspondence between the trips taken by the individuals of greater importance and responsibility, including Pérez Gadin, Chueco, and Martín Antonio Báez, and the establishment of companies that indicate these persons as executives or of which they are certainly concealed shareholders. This can be said, at least as a very probable hypothesis, in the case of Martín Antonio Báez, whose trips multiply; in addition, in yet another confirmation of his father’s link with all these persons and transactions, he begins to make these trips in the company of Chueco, Pérez Gadin, and, in one of our more recent discoveries, the president of Austral Construcciones S.A., **Julio Enrique Mendoza**.<sup>31</sup>

[Flow chart – translation of boxes (in alphabetical order of Spanish text):]

<sup>29</sup> See the pertinent statements made by SGI personnel before Federal Court Number 7, in S.I.P.E. report number 20, filed with the court in pleadings dated 13 June 2013.

<sup>30</sup> In the pleadings of 22 (request for investigation) and 24 and 28 May (requests for telephone activities), we discussed an extortion situation that continues to date. Its reflection can also be seen in the behavior of Federico Elaskar and in the violence suffered a short time ago by Alejandro Maximiliano Acosta.

<sup>31</sup> See the statements made in footnote number 5, explaining the concordance between the movements of Néstor Marcelo Ramos and Martín Antonio Báez.

Bonos: USD...	Bonds: USD 32,800,000
Cheques librados...	Checks issued in favor of Helvetic Services Group for \$208,840,276.65
Cuenta de ... Financiaci3n Net	Account of Helvetic Services Group with Financiaci3n Sociedad de Bolsa
Deposito en la cuenta...	Deposit to account of AUSTRAL CONSTRUCCIONES S.A. with Banco Naci3n: \$208,840,276.65
Dinero ingresado...	Money received by L3zaro B3ez in SGI late in 2010/beginning of 2011: approx. €50,000.00
Euroclear	Euroclear
HELVETIC SERVICES GROUP S.A.	HELVETIC SERVICES GROUP S.A.
J. Safra Bank de Ginebra, Suiza	J. Safra Bank of Geneva, Switzerland
Octubre 2012 a Abril 2013...	October 2012 to April 2013: assembly of funds (approx. EUR 25,000,000) and purchase of Argentine debt instruments
Pago bruto...	Gross payment: \$225,409,144
Posible auto-compra...	Possible proprietary purchase of bonds (approx. EUR 25,000,000) entering or existing in Argentina
Posible simulaci3n...	Possible simulation: Global Equity, Mariva Burs3til, Facimex Burs3til
Sociedades y cuentas...	Companies and accounts known to Federico Elaskar
Transferencias fraccionadas...	Fractional transfers to Euroclear/Argentina account; total, USD 32,800,000

To demonstrate to a greater extent the eloquence of the travel records, always with consideration of the information assembled in Appendix II, we have made several calculations and comparisons. In 2010 the persons in question recorded a total of 70 trips, which increased to 141 in 2011 and to 179 in 2012. If we arrange and analyze them in order of destination, we find, first, ten trips to Germany: four by Ramos, who usually traveled via Lufthansa to Frankfurt; four by L3zaro B3ez and his son Mart3n Antonio, and two by Fern3ndez, the latter in the final, crucial phases late in March and at the beginning of April of 2013, when this group appeared to maximize its efforts with respect to the ninth and last deposit of bonds from Switzerland and the possible obtaining of funds to procure these securities or, as we have maintained in this report, to purchase them themselves in the simulated purchases on the Rosario market.

A trip from Australia is recorded for the return of Chueco on 24 April 2011, although he had started this trip in South Africa on 16 April. These destinations are remote, but on the other hand each one is close to two of the places where we have located corporate networks, including the Seychelles Islands and New Zealand. Based on his credit-card statements, we have shown that between the departure and arrival dates Jorge Oscar Chueco was in fact in New Zealand,<sup>32</sup> where he is shown making purchases between 19 and 23 April 2011. When pertinent, we have to return

<sup>32</sup> The company MAPLE VIEW LIMITED was established in New Zealand in February 2011, two months before Chueco's visit to that country, with Javier Mart3n Vanella as manager. The company SWISSER AG TRUSTEE NZ LIMITED was established by the group in November 2012, with the same domicile: Office 2, Level 3, 56 Victoria Street, Wellington, with Javier Mart3n Vanella and Marcelo N3stor Ramos as managers.



to this credit-card information for Chueco and also for Pérez Gadín,<sup>33</sup> since this information has allowed us to confirm that the passage via Switzerland is a necessary stop and the reason for practically all the trips to Europe made by the group, although the immediate destination of the list of migrations was Spain, France, Germany, or Italy. This evidence, which also covers the trips made in their role as concealed shareholders by Martín Antonio Báez, his father Lázaro Báez, his brother Leandro Báez, and the president of Austral Construcciones S.A., Julio Enrique Mendiza, accords precisely with the public report by Federico Elaskar and the other indicators collected concerning the handling of corporate structures and bank accounts by Helvetic Services Group S.A.

[illegible]

Martín Antonio Báez travelled to Bolivia in 2012. He also made frequent trips to Chile. On the other hand, most of the thirteen trips to Brazil were made by Jorge Oscar Chueco starting in 2010, with a trip in August 2011 in the company of Pérez Gradín. In November 2011 Gustavo César Fernández and Fabián Rossi also traveled together to Brazil. In total, thirteen trips were recorded with Chile as point of origination or destination. Practically all of them were made by the Báez family, including one of the only two departures by Lázaro since 2010. Among these movements it is interesting to note the coincidence of the trip to Chile on 11 July 2012 by auditor Eduardo Guillermo Castro—installed by Lázaro Báez and Pérez Gradín in SGI—and Martín Antonio Báez. Martín Antonio Báez went to Chile again in March 2013, a few days before flying together with his father to Germany—their destination very probably being Switzerland—during the time when the parties involved appeared desperate to bring back a large part of the money that had left during the tenure and with the knowledge of Federico Elaskar.

Only two persons in the group traveled to Colombia, Rossi, in February 2012, and the mysterious Néstor Marcelo Ramos, who often went to various places in South America. One trip to Cuba is recorded, made by Jorge Norberto Cerrota, coinciding with the start of the “Journalism For Everyone” program broadcasts; he left on 13 April and returned on 27 April 213, **when the ninth and last checks was issued and close to be paid and the principal parties appeared to have agreed to spend a few days out of the country.** The first person to return on the morning of 14 April was Lázaro Báez, accompanied by his son. This is related to the imputation

<sup>33</sup> Expenditures outside the country were reported. For Martín Antonio Báez: Visa S.A./Banco Macros, entries on 11 and 13 June. By Daniel Rodolfo Pérez Gadín, Banco de Galicia/Mastercard, entry and documentation dated 10 June, and American Express, documentation and entry 10 June. For Jorge Oscar Chueco: Visa/Santander Río, documentation and entry 10 June, and American Express, documentation and entry 10 June.

[illegible]

<sup>34</sup> See the reports in the proceeding on the companies established in Spain, including Mirabilia LS, Felsan Global Investment, and Tusaleta Servicios y Gestiones. Chuco and Pérez Gadín appear as managers in all three, in the first two said companies effective from 7 December 2011 and in the third company on 9 December 2011. Serbel Trade SL and Wodson International SL, with the same domicile as these three companies, belong to Helvetic Services Group, as sole member.

<sup>35</sup> We did not include Leandro Báez in Appendix II because the information about his participation in this trip became known only after a review study following receipt of the information about the Air France flights.


Between 8 and 15 July 2011, Chueco and Pérez Gadín traveled together to Spain. We have not received from Iberia any information about intermediate stop-overs, the above-mentioned American Express credit-card charges of Chueco constitute credible evidence of the passage of these agents of Lázaro Báez through Switzerland and, logically, the registered office of Helvetic Services Group S.A.

The following trip to Spain inaugurates an entire series of records that add up to numerous proofs of the close relationship and obvious complicity of Lázaro Báez and his son Martín Antonio Báez with Jorge Oscar Chueco and Daniel Rodolfo Pérez Gadín in everything done since early 2011 around the offices at Calle Juana Manso 555. Pérez Gadín and Chueco departed together on 11 September 2011; they were followed by Martín Antonio Báez on 24 September. The three men returned to Argentina barely one day apart, between 21 and 22 September.


As can be seen in the excerpt of the record, within a few days of the return of Chueco, Pérez Gadín, and Báez from Europe, Néstor Marcelo Ramos arrived in Argentina from Peru. At the beginning of this report<sup>36</sup> I pointed out the exact correspondences between the movements and trips of Martín Báez and Ramos, Martín Báez as principal agent of his father and evasive holder of cash and securities, and Ramos as manager, operating from Helvetic Services Group, of the business affairs that Lázaro Báez and his partners had long since transferred to another country. Here I need only add that, once again, the Mastercard charges of Pérez Gadín and the American Express credit-card charges of Chueco confirm the passage of the group through Switzerland and the meetings that may have preceded the trip by Ramos to Argentina.

In the next trip to Spain, nothing is concealed and the three men, Chueco, Pérez Gadín, and Martín Antonio Báez left and returned for the first time at the same plane on an eleven-day trip between 29 November and 10 December 2011.

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<sup>36</sup> Footnote number 5.




As in the case of the two earlier trips, here it is the charges on the two credit cards of Pérez Gadín that confirm the obligatory stop-over of the group in Switzerland. The conviction that all these proofs made possible with respect to the role ascribed by Federico Elaskar in his public report to Helvetic Services Group<sup>37</sup> is largely confirmed when we show that the management by the executives of the companies spread throughout the world enabled them in a few days to assemble, transfer to Argentina, and liquidate in the accounts of Austral Construcciones a large part of the securities delivered.

Chueco, Pérez Gadín and Martín Antonio Báez once again traveled to Spain between 26 May and 5 June 2012. The stop-over in Switzerland is again evidenced by the Mastercard charges of Pérez Gadín and the fact that the Aerolíneas Argentinas ticket shows a stop-over in that country.<sup>38</sup>


In addition, aside from Chueco, Pérez Gadín, and Martín Antonio Báez, of the dozen or so individuals whose movements we have monitored, the most recent trip to Spain occurred in July 2012 and was made by Gustavo César Fernández, certainly to complete in Spain or in Switzerland one of the prior actions taken by his new bosses.

What has been said in relation to Spain applies even more to the United States, with some sixty trips to or from the USA. Once again, this striking number accords exactly with the pertinence that we have seen in our earlier presentations of the role placed by the USA in the corporate network and their corresponding bank accounts. It must be kept in mind that in the US we found no fewer than 150 companies managed from one and the same domicile and the common denominator of their management by the Seychelles Islands company Aldyne Ltd. and the interest held by Helvetic Services Group. This is in addition to a multitude of other business

<sup>37</sup> Apparently the party referred to in the reference to the group of “consultants” in Switzerland, with a “greased” structure that included the management of the companies and the handling of their accounts.

<sup>38</sup> To date, Aerolíneas Argentinas has not responded to the request for reports on these flights. The investigations into the Switzerland stop-over included in these tickets became publicly known, including with displays of the tickets in the broadcast of the “Journalism for Everyone” program on Sunday, 16 June.

activities and transactions already referred to and including more recent companies established since the end of 2010, for example companies held by Ramos, Elaskar himself, Pérez Gadín, SGI Argentina, Matías Molinari, and various other persons in this network. This is why, in contrast to Spain, in 2011 business trips by the group to the USA did not start, they accelerated. Only three or six trips were recorded in 2010, and another in 2012, plus the eight segments that include the trips made by Néstor Marcelo Ramos, Jorge Oscar Chueco, Daniel Rodolfo Pérez Gadín, and Juan Ignacio Pisano Costa in the hectic days between the last transfers of securities and the possible assembly of the funds with which they allegedly repurchased the bonds in this market, and the days immediately following the broadcast of Jorge Lanata's program on 14 April 2013.

In this system of destinations chosen to create a logical sequence and facilitate the understanding of the results of the study of the migratory movements and flights, trips to France were the next step. As in the case of Spain, Germany, and Italy, a large number of the records reflect travel with stop-overs in Switzerland, in all cases via Air France flights AF-4147 and AF-418. This is why throughout 2010, only Néstor Marcelo Ramos and Javier Vanella used this service, depending precisely on their individual or work domiciles.

The first of the other parties to take this route to France and Switzerland is Federico Elaskar. This again reveals the exact correspondence between his public complaint and the information we have collected from a beginning in our case. He traveled this route in the time frame indicated in his report, between the beginning and middle of 2011, before his dismissal from SGI. The first trip took place between 31 March and 5 April, and the second between 23 May and 5 June 2011. This was to be his last trip to France; the regular general meeting of shareholders of SGI that sealed his fate was held only one week later. Elaskar disappeared from the scene and was replaced by Fabian Virgilio Rossi, who traveled to France and possibly to Switzerland between 3 and 14 August 2011. After Rossi, the travel via France for the payments of Helvetic Services Group was done by Martín Antonio Báez, for the first time between 5 and 12 May 2012, in the company of his brother Leandro and Julio Enrique Mendoza.

We should note parenthetically here that it is only from information provided by Air France<sup>39</sup> that we know of the participation in these strips by Mendoza. The airline reported that the trips by Julio Mendoza and the Báez brothers had been paid for in cash at the Escalatur Agency, located at Calle Alberdi No. 3 in Río Gallegos. Based on this information, we prove that **he has the President of Austral Construcciones S.A. since 2005**, as can be seen in the following notices published in the Official Gazette of the Argentine Republic.

30 March 2012

AUSTRAL CONSTRUCCIONES S.A. The Regular General Meeting of Shareholders held on 28 May 2011 resolved to appoint **Julio Enrique Mendoza** for one business year as Regular Manager and President, and as alternate Leandro Antonio Báez, Both appointees constituted special domicile at Pasaje Carabelas 241, 5<sup>th</sup> floor, Autonomous City of Buenos Aires. Ceased to be alternate manager because of expiration of appointment: Emilio Carlos Martín. Matías José Hierro Oderigo. Notary, authorized by Document No. 39 dated 29 March 2012, page 207, Notarial Register 2485 of the Autonomous City of Buenos Aires. Attorney at Law. Matías J. Hierro Oderigo. Notary authorized by Document No. 39 of 29

<sup>39</sup> Documentation and memo of 12 June 2013.

March 2012, page 1070, Notarial Register 1485 of the Autonomous City of Buenos Aires. Attorney at Law. Matías J. Hierro Oderigo 30 August 2012 No. 38721/12 v. 30 August 2012.

2 December 2010

AUSTRAL CONSTRUCCIONES S.A. The Regular General Meeting of Shareholders held on 04 May 2010 resolved to appoint **Julio Enrique Mendoza** for one business year as Regular Manager and President, and as alternate Emilio Carlos Martín. Both appointees constituted special domicile at Pasaje Carabelas 241, 5<sup>th</sup> floor, Autonomous City of Buenos Aires. Matías José Hierro Oderigo. Notary, authorized by Document No. 39 dated 29 March 2012, page 207, Notarial Register 2485 of the Autonomous City of Buenos Aires. Attorney at Law. Matías J. Hierro Oderigo. Notary authorized by Document No. 181 of 30 November 2010, page 438, Notarial Register 1485 of the Autonomous City of Buenos Aires. Notary. Matías J. Hierro Oderigo 02 December 2010 No. 149969/10 v. 02 December 2010.

6 September 2005

AUSTRAL CONSTRUCCIONES SOCIEDAD ANONIMA. At the Regular and Special General Meeting of Shareholders held on 26 August 2005, the company unanimously: (1) Appointed a director for one business year, the sole regular manager and President being **Julio Enrique Mendoza**, the alternate being Silvia Mónica Davis. Special domicile: Both managers constitute domicile at Pasaje Carabelas 241, 5<sup>th</sup> Floor, Autonomous City of Buenos Aires. (2) Change in corporate purpose: 1. Construction of buildings; engineering work and private roads. Purchase and sale, marketing, brokering, management, and operation of real properties whether company-owned or owned by third parties, and machinery, replacement parts, and accessories intended for the performance of its corporate purpose or connected therewith. 2. Import and export. 3. Financing with company funds of the operations included in this article, with or without real guarantee, whether short-term or long-term; contributions of funds for business activities realized or under way; investment in companies of any kind in the form of establishment of stock companies, entrepreneurial collaboration groups, joint ventures, temporary association of companies, consortia, and any type of association permitted by pertinent current law and in which the company can participate; secured and unsecured cash loans, with or without establishment and transfer of real rights; and in general the purchase and sale of securities, stock shares, chattels, and credit instruments of any system or modality established or to be established. Transactions subject to the Financial Entities Law are excluded. Claudio Moreyra, ID No. 27.279.201, authorized pursuant to power of attorney embodied in instrument No. 369 dated 30 August 2005, page 1,048, Notarial Register No. 289 of the Autonomous City of Buenos Aires. Claudio Moreyra. Certificate issued by María Cecilia Zucchini. Registration No. 289. Matric. No. 2445. Date: 5 September 2005. Certificate No. 65. Book No. 85. No. 73,250.

In the notice published in the Official Gazette of 29 October 2007, Julio Enrique Mendoza appears together with Lázaro Báez and Fernando Javier Butti in Austral Atlántica S.A., which has the same domicile as Austral Construcciones S.A., at Pasaje Carabelas 241, 5<sup>th</sup> floor, in the Federal Capital.

[Screen shot of notice published in Official Gazette]

Various notices published and newspaper stories describe him as the “right-hand man” of Lázaro Báez, to the point that some automobiles found in a recent search ordered by Federal Court in a building in Río Gallegos, Province of Santa Cruz, are apparently registered in his name.<sup>40</sup> Mendoza’s participation in these trips, along with Daniel Rodolfo Pérez Gadín, constitutes an extremely relevant milestone in the common denominator of the appearance of Austral Construcciones S.A. in the events under investigation. This company had been named by Federico Elaskar in his public statements. Leonardo Fariña himself did the same in most of his testimony in open court after the broadcast of the program of Journalism for Everyone on 14 April 2013. He also stated that the link with Lázaro Báez began with organizing the accounts and transactions of Austral Construcciones S.A. If we add to this the direct involvement of its president, and lastly, the return to his accounts of the millions obtained with the liquidation of the bonds of Helvetic Services Group, there can be no reasonable doubt about the source of at least part of the funds brought into SGI between the end of 2010 and the beginning of 2011.

These items of evidence also confirm the nature of the criminal maneuvers that could constitute the source of the money, as well as the possible payments for rigging of public works contracting, or tax evasion or “creative accounting” recently alluded to,<sup>41</sup> all under investigation by the special court.

Let us now return to the Air France trip of 5-12 May 2012, which provides an interesting piece of information. The airline informed us that the code number for the BUE-PAR-BUS-PAR-BUE tickets indicates as final destination the city of Beijing, China. Probably this news of the visit to China by the Báez brothers and the president of Austral Construcciones is connected with the reports of a partnership of the entrepreneur Lázaro Báez with a view to a bid under way for the construction of a large dam on the Santa Cruz river. With an explicit stop this time in Geneva, Switzerland, China ends up being the most distant point of the trip taken via Air France in September 2012 by Martín Báez, Julio Enrique Mendoza, and Daniel Rodolfo Pérez Gadín.<sup>42</sup>


<sup>40</sup> Newspaper *La Nación*, print edition of 2 June 2013, item entitled: “The business activities of power. The ‘black fleet’ of Lázaro Báez is estimated at more than \$2,000,000. The entrepreneur has five top-of-the-line automobiles imported between 2006 and 2012.”

<sup>41</sup> See item in *La Nación* for 28 June 2013 headed “Business activities and power: Lázaro Báez accused of tax evasion in a proceeding paralleling that of money-laundering; targets Austral accounts.” The indictment in question is being proceeding before the Court of Criminal Economic Affairs, under Judge Ezequiel Berón de Astrada.

<sup>42</sup> The tickets, including the ticket for Pérez Gadín, were paid by the Escalatur Agency in Río Gallegos.


As can be seen in this excerpt from Appendix I, the trip by Báez, Pérez Gadín, and Mendoza to Switzerland and China coincides with the start of numerous trips by the parties to Europe, beginning with the return of Néstor Marcelo Ramos to the European continent. These are the trips that preceded the return of Federico Elaskar from his exile on 21 October 2012, an event that in view of the records that we are studying caused a one-month halt in the flights. The lack of movement continues practically until the organization and execution, pursuant to a decision made by some executive, of the laundering of funds through the transfers and liquidations of securities that continued until 8 April 2013.

The trips to France by this armada of travelers and front-men ended with the return of Rossi to France during the hectic days of mid-January and end of February 2013, when they all seem to have left to get the securities and cash for the final bond liquidations. During this period Lázaro Báez himself had to fly to Germany with his sons,<sup>43</sup> perhaps as a last recourse to execute the final transactions for some 30 million pesos,<sup>44</sup> when only six days remained for the first edition of the television program Journalism for Everyone.

After the few entries and exits from Great Britain, dominated by the Europeanized Javier Martín Vanella, member in the United Kingdom of a large number of companies together with Ramos, this study of travel by destination leads us to Italy. Almost absolute take-over of AZ-680 and A2-681, usually used by Néstor Marcelo Ramos, reveals the reason common to all these trips, which include stop-overs in Switzerland, for which we have provided irrefutable proof. After the eight records in the name of Ramos in 2010, Jorge Chueco began the trips to Italy, starting on 21 May 2011 and returning on 3 June 2011. This took place a few days before his appearance as recipient—through the straw company SER NORTE S.A.—of half of Elaskar's stock shares in SGI. Chueco is believed to have returned to Italy, and very probably in both cases to Switzerland as well,<sup>45</sup> in September 2012 and in May 2013. By then the repatriation of funds channeled through SGI during the time of Elaskar had been completed, and the public scandal surrounding these criminal maneuvers had occurred. It is very probable that Chueco took advantage of this subsequent trip to agree with Marcelo Ramos and his partners in Helvetic Services Group SA. on common strategies for dealing with the investigations under way in Argentina.

<sup>43</sup> Lufthansa, in a memo dated 6 June 2013, and on 10 June 2013 the travel agency Tije Travel, both reported by the tickets for Lázaro Antonio Báez, his children Martín, Leandro, and Melina, and several individuals (about whom we have no pertinent information) by the names of Marcelo Mariano Nieto, Carlos Agustín Laplace, Gustavo Rubio, and Jorge Salgado were paid for with VISA credit card No. 493763010965260 (ARD 60,593), VISA card No. 4937638001310272 (ARD 31,328), and AMEX card No. 376457783901000 (ARD 31,927), against invoice issued in the name of Patricio Palmero S.A., CUIT [Taxpayer ID] No. 30-531489086, client number 23726, with domicile at Ruta Panamericana Kilómetro 3 (1615), Grand Bourg, Province of Buenos Aires.

<sup>44</sup> Check No. 9 for \$29,918,618.40, ultimately issued by Financial Net against its account with Banco Marco, for payment on 8 April 2013.

<sup>45</sup> At least in the second trip, in May 2013, the Switzerland stop-over is completely proven by the expenditures on his AMEX credit card. See table in this report.

With thirty-five records, Panama occupies in this system of trips and migratory records a role similar to that noted by Federico Elaskar in his public complaint, another aspect of which here again has been confirmed. In addition to the confirmation achieved thanks to access to the corporate documentation of Helvetic Services Group and the discovery that the bulk of its capital is reports as consisting of corporate investments in Panama,<sup>46</sup> the story of the hundreds of companies established in that jurisdiction and managed from the office in Switzerland is confirmed by the data analyzed here. In 2010 Panama was a destination known in the history of SGI before the arrival of Lázaro Báez, as was also stated by Federico Elaskar in his revelations to the journalists. During this time we see five trips in 2010 by Fabián Virgilio Rossi, a monopoly that was to continue in the following year. However, the first person to travel in 2011, once he assumed his position as auditor of SGI, was Eduardo Guillermo Castro, between 23 and 31 July, immediately after the dismissal of Elaskar from the financial position.

After completion of the crime that we are investigating, after the final dismissal of their former boss in November 2011, Rossi and Gustavo César Fernández returned to Panama eight more times, twice in November and December 2012, when the parties involved appeared to be collecting money from the four directions of the earth. Martín Antonio Báez himself traveled to Panama on 5 August 2012 and returned via Paraguay three days later, certainly after completion of his work as evasive shareholder. This reference indicates that Martín Antonio Báez was the only member of the group who made trips to Paraguay, where he remained for a large part of August 2012. The only travel recorded in Peru was done by Ramos, in connection with the companies that we found to be connected with him in that country. Our protagonists also occasionally went to the Dominican Republic, limited to one trip there, at the end of June 2012, by Fabián Vigilio Rossi, Gustavo César Fernández, and Daniel Rodolfo Pérez Gadín.

**Uruguay, with one hundred fifty records for seventy-four trips, more than dominates the locations where the business dealings of the group are concentrated, and seems to be the place where they spent most of their time.** This is another of the convincing supports for the public complaint by Federico Elaskar, where our neighbor country plays a role analogous to the proportion of trips by the persons involved. There is no doubt that here is where most of their funds and resources are located, not so much with respect to corporate networks but especially with respect to funds and securities. It must be kept in mind that the story told by Federico Elaskar concerning the transfer and inflow of funds from or to that country, always involving people who have confessed that they engaged in such tasks, accords completely with the constant coming and going of the parties concerned, via air, over bridges, or across the river. We emphasize once again that Lázaro Báez supposedly admitted to the Federal Administration of Public Income (AFI) the existence of this inflow of money from Uruguay, in bags or in bulk, outside the law.

In light of all these new elements, we believe that these illegal movements have been proven. **At least in part, these funds may have been used to launder more than ARD 208,000,000 deposited in the accounts of Austral Construcciones S.A.** Thank to this ingenious resource, and still within the hypothesis that must be looked at in greater depth by the Federal Court, the parties concerned are believed to have succeeded in repatriating half of the EUR 50,000,000 in Argentine debt instruments, while the other hand is believed to have laundered by using for the

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<sup>46</sup> See footnote number 16.



purchase of these securities funds brought into the country in a clandestine manner, or the unreported funds existing in Argentina.

**In any case, it is an objective fact that at least one-half of the funds that Lázaro Báez and his partners removed from Argentina with the participation of Federico Elaskar returned and were laundered via transfers of securities from Switzerland and their subsequent liquidation and deposit of the resulting sums in accounts of Lázaro Báez or, what is the same thing, the accounts of Austral Construcciones S.A.**

By reason of the foregoing,

I PRAY THIS HONORABLE COURT TO:

1. Deem the within pleadings to have been filed in relation to the evidence produced and incorporate into the proceeding the annexed reports and tables, of all of which we have to submit official copies to the office of the Public Prosecutor in Federal Criminal and Corrections Court No. 9, hearing indictment 30000000017/2013;
2. Order that investigation testimony be taken from Verena Úrsula Fontana, Claudio Giovanni Fontana, and Martín Antonio Báez concerning their participation in the extortion under investigation;
3. Order sequestration of the nine checks issued by Financial Net in favor of Helvetic Services Group S.A. against its accounts with HSBC and Macro Bank, all deposited in the accounts of Austral Construcciones S.A. with Banco Nación;
4. Order Banco Nación to furnish all data for the accounts in which the said checks were deposited, and a summary of their movements from 01 November 2012 to date;
5. Identify the destination and application of the ARD 208,840,276.65 liquidated, and order a preventive attachment of said sum of the bank and stock accounts of Austral Construcciones S.A.;
6. Order precautionary attachment of the securities transferred by the parties involved from Switzerland, or order attachment of the same nominal amount from the global accounts which they may have been deposited.

Investigation Office No. 10, 19 June 2013.

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CERTIFICATE OF ACCURACY

State of New York                    )  
Village of Bronxville       : ss.:  
County of Westchester        )


This is to certify that the attached translation from SPANISH into ENGLISH of the document entitled/described below is a true and accurate rendition of the original Spanish document:

Ministerio Público Fiscal de la Nación.

ALEGA SOBRE LA PRUEBA PRODUCIDA. LOS DINEROS INTRODUCIDOS POR LAZARO BÁEZ EN

.....  
.....  
6. Se decrete el embargo preventivo de los títulos transferidos por los imputados desde Suiza, o bien se decrete el embargo, por el mismo monto nominal, sobre las cuentas globales en los que pudieran hallarse depositados.

Fiscalía de Instrucción número 10, 19 de junio de 2013.

  
John E. Considine  
President

Date: 20 July 2013